

|  |  |             |  |  |  |  |  |
|--|--|-------------|--|--|--|--|--|
|  |  | FOR BHF USE |  |  |  |  |  |
|  |  |             |  |  |  |  |  |
|  |  |             |  |  |  |  |  |
|  |  |             |  |  |  |  |  |

LL1

2005  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2005)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0022996

Facility Name: Iona Glos SLC

Address: 50 South Fairbank Street Addison 60101  
Number City Zip Code

County: DuPage

Telephone Number: ( 630 ) 620-2222 Fax # ( 630 ) 628-1488

HFS ID Number: 36-2411166-001

Date of Initial License for Current Owners: November 18, 1980

Type of Ownership:

|                                     |                       |                          |                       |                          |              |
|-------------------------------------|-----------------------|--------------------------|-----------------------|--------------------------|--------------|
| <input checked="" type="checkbox"/> | VOLUNTARY, NON-PROFIT | <input type="checkbox"/> | PROPRIETARY           | <input type="checkbox"/> | GOVERNMENTAL |
| <input checked="" type="checkbox"/> | Charitable Corp.      | <input type="checkbox"/> | Individual            | <input type="checkbox"/> | State        |
| <input type="checkbox"/>            | Trust                 | <input type="checkbox"/> | Partnership           | <input type="checkbox"/> | County       |
| IRS Exemption Code                  | E9987-5470-05         | <input type="checkbox"/> | Corporation           | <input type="checkbox"/> | Other        |
|                                     |                       | <input type="checkbox"/> | "Sub-S" Corp.         |                          |              |
|                                     |                       | <input type="checkbox"/> | Limited Liability Co. |                          |              |
|                                     |                       | <input type="checkbox"/> | Trust                 |                          |              |
|                                     |                       | <input type="checkbox"/> | Other                 |                          |              |

In the event there are further questions about this report, please contact:  
Name: Kathleen Francis Telephone Number: ( 630 ) 628-2222

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/04 to 06/30/05 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

|                                      |  |                 |
|--------------------------------------|--|-----------------|
| Officer or Administrator of Provider | (Signed) _____   | (Date) _____    |
|                                      | (Type or Print Name) Carmel A. Cooke   |                 |
|                                      | (Title) Chief Financial Officer  |                 |
| Paid Preparer                        | (Signed) _____   | (Date) _____    |
|                                      | (Print Name and Title) _____   |                 |
|                                      | (Firm Name & Address) _____  |                 |
|                                      | (Telephone) ( ) _____  | Fax # ( ) _____ |
|                                      | MAIL TO: BUREAU OF HEALTH FINANCE<br>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES<br>201 S. Grand Avenue East<br>Springfield, IL 62763-0001<br>Phone # (217) 782-1630 |                 |

Facility Name & ID Number    Iona Glos SLC

#    0022996    Report Period Beginning:    07/01/04    Ending:    06/30/05

**III. STATISTICAL DATA**

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds    \_\_\_\_\_

|   | 1                                  | 2                           | 3                            | 4                                      |   |
|---|------------------------------------|-----------------------------|------------------------------|--|---|
|   | Beds at Beginning of Report Period | Licensure Level of Care     | Beds at End of Report Period | Licensed Bed Days During Report Period |   |
| 1 |                                    | Skilled (SNF)               |                              |  | 1 |
| 2 |                                    | Skilled Pediatric (SNF/PED) |                              |  | 2 |
| 3 |                                    | Intermediate (ICF)          |                              |  | 3 |
| 4 | <u>100</u>                         | Intermediate/DD             | <u>100</u>                   | <u>36,500</u>                          | 4 |
| 5 |                                    | Sheltered Care (SC)         |                              |  | 5 |
| 6 |                                    | ICF/DD 16 or Less           |                              |  | 6 |
| 7 | <u>100</u>                         | TOTALS                      | <u>100</u>                   | <u>36,500</u>                          | 7 |

**B. Census-For the entire report period.**

|    | 1             | 2   | 3           | 4     | 5             |    |
|----|---------------|---|-------------|-------|---------------|----|
|    | Level of Care | Patient Days by Level of Care and Primary Source of Payment |             |       |               |    |
|    |               | Medicaid Recipient  | Private Pay | Other | Total         |    |
| 8  | SNF           |   |             |       |               | 8  |
| 9  | SNF/PED       |   |             |       |               | 9  |
| 10 | ICF           |   |             |       |               | 10 |
| 11 | ICF/DD        | <u>36,259</u>   |             |       | <u>36,259</u> | 11 |
| 12 | SC            |   |             |       |               | 12 |
| 13 | DD 16 OR LESS |   |             |       |               | 13 |
| 14 | TOTALS        | <u>36,259</u>   |             |       | <u>36,259</u> | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.)    99.34%

D. How many bed-hold days during this year were paid by the Department?

241 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)

N/A

F. Does the facility maintain a daily midnight census?    yes

G. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?

YES    ☐    NO    ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES    ☐    NO    ☒

I. On what date did you start providing long term care at this location?

Date started    11 / 18 / 80

J. Was the facility purchased or leased after January 1, 1978?

YES    ☐    Date    \_\_\_\_\_    NO    ☒

K. Was the facility certified for Medicare during the reporting year?

YES    ☐    NO    ☒    If YES, enter number  
of beds certified    \_\_\_\_\_ and days of care provided    \_\_\_\_\_

Medicare Intermediary    \_\_\_\_\_

**IV. ACCOUNTING BASIS**

ACCRAUAL    ☒    MODIFIED CASH\*    ☐    CASH\*    ☐

Is your fiscal year identical to your tax year?    YES    ☒    NO    ☐

Tax Year:    June 30    Fiscal Year:    June 30

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

Page 3

Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/04 Ending: 06/30/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

|     | Operating Expenses   | Costs Per General Ledger |               |            |            | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR OHF USE ONLY |    |     |
|-----|--|--------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|-----|
|     |  | Salary/Wage<br>1         | Supplies<br>2 | Other<br>3 | Total<br>4 |                        |                            |                   |                        | 9                | 10 |     |
|     | <b>A. General Services</b>                                   |                          |               |            |            |                        |                            |                   |                        |                  |    |     |
| 1   | Dietary  | 128,578                  |               | 13,063     | 141,641    |                        | 141,641                    |                   | 141,641                |                  |    | 1   |
| 2   | Food Purchase  |                          | 263,971       |            | 263,971    |                        | 263,971                    |                   | 263,971                |                  |    | 2   |
| 3   | Housekeeping   |                          | 231,132       | 72,103     | 303,235    |                        | 303,235                    | (65,597)          | 237,638                |                  |    | 3   |
| 4   | Laundry  |                          |               |            |            |                        |                            |                   |                        |                  |    | 4   |
| 5   | Heat and Other Utilities                                     |                          |               | 140,665    | 140,665    |                        | 140,665                    | (122)             | 140,543                |                  |    | 5   |
| 6   | Maintenance  | 65,598                   | 65,265        |            | 130,863    |                        | 130,863                    |                   | 130,863                |                  |    | 6   |
| 7   | Other (specify):* waste removal                              |                          |               | 17,966     | 17,966     |                        | 17,966                     |                   | 17,966                 |                  |    | 7   |
| 8   | <b>TOTAL General Services</b>                                | 194,176                  | 560,368       | 243,797    | 998,341    |                        | 998,341                    | (65,719)          | 932,622                |                  |    | 8   |
|     | <b>B. Health Care and Programs</b>                           |                          |               |            |            |                        |                            |                   |                        |                  |    |     |
| 9   | Medical Director   |                          |               |            |            |                        |                            |                   |                        |                  |    | 9   |
| 10  | Nursing and Medical Records                                  | 717,061                  | 114,212       | 149,847    | 981,120    |                        | 981,120                    |                   | 981,120                |                  |    | 10  |
| 10a | Therapy  | 1,569,359                |               | 45,858     | 1,615,217  |                        | 1,615,217                  |                   | 1,615,217              |                  |    | 10a |
| 11  | Activities   | 55,085                   | 19,610        |            | 74,695     |                        | 74,695                     | (17)              | 74,678                 |                  |    | 11  |
| 12  | Social Services  | 33,080                   |               |            | 33,080     |                        | 33,080                     |                   | 33,080                 |                  |    | 12  |
| 13  | CNA Training   | 20,142                   |               |            | 20,142     |                        | 20,142                     |                   | 20,142                 |                  |    | 13  |
| 14  | Program Transportation                                       | 109,259                  |               | 75,647     | 184,906    |                        | 184,906                    |                   | 184,906                |                  |    | 14  |
| 15  | Other (specify):* license/cert & schXVIII                    |                          | 5,013         | 42,213     | 47,226     |                        | 47,226                     |                   | 47,226                 |                  |    | 15  |
| 16  | <b>TOTAL Health Care and Programs</b>                        | 2,503,986                | 138,835       | 313,565    | 2,956,386  |                        | 2,956,386                  | (17)              | 2,956,369              |                  |    | 16  |
|     | <b>C. General Administration</b>                             |                          |               |            |            |                        |                            |                   |                        |                  |    |     |
| 17  | Administrative   | 310,456                  |               |            | 310,456    |                        | 310,456                    | (17,789)          | 292,667                |                  |    | 17  |
| 18  | Directors Fees   |                          |               |            |            |                        |                            |                   |                        |                  |    | 18  |
| 19  | Professional Services  |                          |               | 51,875     | 51,875     | (286)                  | 51,589                     | (17,952)          | 33,637                 |                  |    | 19  |
| 20  | Dues, Fees, Subscriptions & Promotions                       |                          |               | 18,869     | 18,869     | 210                    | 19,079                     | (494)             | 18,585                 |                  |    | 20  |
| 21  | Clerical & General Office Expenses                           | 322,561                  | 65,396        |            | 387,957    | 76                     | 388,033                    | (9,172)           | 378,861                |                  |    | 21  |
| 22  | Employee Benefits & Payroll Taxes                            |                          |               | 722,859    | 722,859    | 35                     | 722,894                    | (4,863)           | 718,031                |                  |    | 22  |
| 23  | Inservice Training & Education                               |                          |               | 3,201      | 3,201      |                        | 3,201                      |                   | 3,201                  |                  |    | 23  |
| 24  | Travel and Seminar   |                          |               |            |            |                        |                            |                   |                        |                  |    | 24  |
| 25  | Other Admin. Staff Transportation                            |                          |               | 1,668      | 1,668      |                        | 1,668                      | (150)             | 1,518                  |                  |    | 25  |
| 26  | Insurance-Prop.Liab.Malpractice                              |                          |               | 77,875     | 77,875     |                        | 77,875                     | (337)             | 77,538                 |                  |    | 26  |
| 27  | Other (specify):* see worksheet 3                            |                          |               | 8,185      | 8,185      |                        | 8,185                      | (6,358)           | 1,827                  |                  |    | 27  |
| 28  | <b>TOTAL General Administration</b>                          | 633,017                  | 65,396        | 884,532    | 1,582,945  | 35                     | 1,582,980                  | (57,115)          | 1,525,865              |                  |    | 28  |
| 29  | <b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b> | 3,331,179                | 764,599       | 1,441,894  | 5,537,672  | 35                     | 5,537,707                  | (122,851)         | 5,414,856              |                  |    | 29  |

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

|    | Capital Expense                    | Cost Per General Ledger |          |           |           | Reclass-ification | Reclassified Total | Adjust-ments | Adjusted Total | FOR OHF USE ONLY |    |    |
|----|------------------------------------|-------------------------|----------|-----------|-----------|-------------------|--------------------|--------------|----------------|------------------|----|----|
|    |                                    | Salary/Wage             | Supplies | Other     | Total     |                   |                    |              |                | 9                | 10 |    |
|    | D. Ownership                       | 1                       | 2        | 3         | 4         | 5                 | 6                  | 7            | 8              |                  |    |    |
| 30 | Depreciation                       |                         |          | 109,979   | 109,979   |                   | 109,979            | 97,175       | 207,154        |                  |    | 30 |
| 31 | Amortization of Pre-Op. & Org.     |                         |          |           |           |                   |                    |              |                |                  |    | 31 |
| 32 | Interest                           |                         |          | 12,772    | 12,772    |                   | 12,772             | (538)        | 12,234         |                  |    | 32 |
| 33 | Real Estate Taxes                  |                         |          |           |           |                   |                    |              |                |                  |    | 33 |
| 34 | Rent-Facility & Grounds            |                         |          | 69,628    | 69,628    | (916)             | 68,712             | (6,132)      | 62,580         |                  |    | 34 |
| 35 | Rent-Equipment & Vehicles          |                         |          | 28,816    | 28,816    | 881               | 29,697             | (2,286)      | 27,411         |                  |    | 35 |
| 36 | Other (specify):*                  |                         |          |           |           |                   |                    |              |                |                  |    | 36 |
| 37 | TOTAL Ownership                    |                         |          | 221,195   | 221,195   | (35)              | 221,160            | 88,219       | 309,379        |                  |    | 37 |
|    | Ancillary Expense                  |                         |          |           |           |                   |                    |              |                |                  |    |    |
|    | E. Special Cost Centers            |                         |          |           |           |                   |                    |              |                |                  |    |    |
| 38 | Medically Necessary Transportation |                         |          |           |           |                   |                    |              |                |                  |    | 38 |
| 39 | Ancillary Service Centers          |                         |          |           |           |                   |                    |              |                |                  |    | 39 |
| 40 | Barber and Beauty Shops            |                         |          |           |           |                   |                    |              |                |                  |    | 40 |
| 41 | Coffee and Gift Shops              |                         |          | 1,746     | 1,746     |                   | 1,746              |              | 1,746          |                  |    | 41 |
| 42 | Provider Participation Fee         |                         |          | 332,412   | 332,412   |                   | 332,412            |              | 332,412        |                  |    | 42 |
| 43 | Other (specify):*                  |                         |          |           |           |                   |                    |              |                |                  |    | 43 |
| 44 | TOTAL Special Cost Centers         |                         |          | 334,158   | 334,158   |                   | 334,158            |              | 334,158        |                  |    | 44 |
|    | GRAND TOTAL COST                   |                         |          |           |           |                   |                    |              |                |                  |    |    |
| 45 | (sum of lines 29, 37 & 44)         | 3,331,179               | 764,599  | 1,997,247 | 6,093,025 |                   | 6,093,025          | (34,632)     | 6,058,393      |                  |    | 45 |

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

|    |  | 1            | 2              | 3               |    |
|----|--|--------------|----------------|-----------------|----|
|    | NON-ALLOWABLE EXPENSES   | Amount       | Refer-<br>ence | OHF USE<br>ONLY |    |
| 1  | Day Care   | \$           |                | \$              | 1  |
| 2  | Other Care for Outpatients                                     |              |                |                 | 2  |
| 3  | Governmental Sponsored Special Programs                        |              |                |                 | 3  |
| 4  | Non-Patient Meals  |              |                |                 | 4  |
| 5  | Telephone, TV & Radio in Resident Rooms                        |              |                |                 | 5  |
| 6  | Rented Facility Space  |              |                |                 | 6  |
| 7  | Sale of Supplies to Non-Patients                               |              |                |                 | 7  |
| 8  | Laundry for Non-Patients                                       |              |                |                 | 8  |
| 9  | Non-Straightline Depreciation                                  |              |                |                 | 9  |
| 10 | Interest and Other Investment Income                           |              |                |                 | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds                       |              |                |                 | 11 |
| 12 | Non-Working Officer's or Owner's Salary                        |              |                |                 | 12 |
| 13 | Sales Tax  |              |                |                 | 13 |
| 14 | Non-Care Related Interest                                      | (538)        | 32             |                 | 14 |
| 15 | Non-Care Related Owner's Transactions                          |              |                |                 | 15 |
| 16 | Personal Expenses (Including Transportation)                   |              |                |                 | 16 |
| 17 | Non-Care Related Fees  |              |                |                 | 17 |
| 18 | Fines and Penalties  | (317)        | 27             |                 | 18 |
| 19 | Entertainment  |              |                |                 | 19 |
| 20 | Contributions  |              |                |                 | 20 |
| 21 | Owner or Key-Man Insurance                                     |              |                |                 | 21 |
| 22 | Special Legal Fees & Legal Retainers                           |              |                |                 | 22 |
| 23 | Malpractice Insurance for Individuals                          |              |                |                 | 23 |
| 24 | Bad Debt   | (3,233)      | 27             |                 | 24 |
| 25 | Fund Raising, Advertising and Promotional                      |              |                |                 | 25 |
| 26 | Income Taxes and Illinois Personal<br>Property Replacement Tax |              |                |                 | 26 |
| 27 | CNA Training for Non-Employees                                 |              |                |                 | 27 |
| 28 | Yellow Page Advertising  |              |                |                 | 28 |
| 29 | Other-Attach Schedule  | (149,367)    | pg5a           |                 | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29)                              | \$ (153,455) |                | \$              | 30 |

| OHF USE ONLY |  |    |  |    |  |    |  |    |
|--------------|--|----|--|----|--|----|--|----|
| 48           |  | 49 |  | 50 |  | 51 |  | 52 |

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

|    |  | 1           | 2         |    |
|----|--|-------------|-----------|----|
|    |  | Amount      | Reference |    |
| 31 | Non-Paid Workers-Attach Schedule*                            | \$          |           | 31 |
| 32 | Donated Goods-Attach Schedule*                               |             |           | 32 |
| 33 | Amortization of Organization &<br>Pre-Operating Expense      |             |           | 33 |
| 34 | Adjustments for Related Organization<br>Costs (Schedule VII) | 118,823     |           | 34 |
| 35 | Other- Attach Schedule                                       |             |           | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35)                           | \$ 118,823  |           | 36 |
|    | (sum of SUBTOTALS  |             |           |    |
| 37 | TOTAL ADJUSTMENTS (A) and (B) )                              | \$ (34,632) |           | 37 |

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

|    |                                 | 1   | 2  | 3      | 4         |    |
|----|---------------------------------|-----|----|--------|-----------|----|
|    |                                 | Yes | No | Amount | Reference |    |
| 38 | Medically Necessary Transport.  |     |    | \$     |           | 38 |
| 39 |                                 |     |    |        |           | 39 |
| 40 | Gift and Coffee Shops           |     |    |        |           | 40 |
| 41 | Barber and Beauty Shops         |     |    |        |           | 41 |
| 42 | Laboratory and Radiology        |     |    |        |           | 42 |
| 43 | Prescription Drugs              |     |    |        |           | 43 |
| 44 | Exceptional Care Program        |     |    |        |           | 44 |
| 45 | Other-Attach Schedule           |     |    |        |           | 45 |
| 46 | Other-Attach Schedule           |     |    |        |           | 46 |
| 47 | TOTAL (C): (sum of lines 38-46) |     |    | \$     |           | 47 |

STATE OF ILLINOIS

Page 5A

Iona Glos SLC

ID# 0022996

Report Period Beginning: 07/01/04

Ending: 06/30/05

Sch. V Line

| NON-ALLOWABLE EXPENSES |   | Amount    | Reference |
|------------------------|---|-----------|-----------|
| 1                      | Adjustment for Fundraising = 50 % of Public     | \$        | 1         |
| 2                      | Relations & Development - also see worksheet 1  |           | 2         |
| 3                      |   |           | 3         |
| 4                      | Supplies  | (65,597)  | 3 4       |
| 5                      | Utilities                                       | (122)     | 5 5       |
| 6                      | Activities                                      | (17)      | 11 6      |
| 7                      | Administrative                                  | (16,040)  | 17 7      |
| 8                      | Professional Services                           | (91)      | 19 8      |
| 9                      | Recruitment                                     | (17)      | 20 9      |
| 10                     | Publications                                    | (220)     | 20 10     |
| 11                     | Membership Dues                                 | (257)     | 20 11     |
| 12                     | Clerical & General Office                       | (9,172)   | 21 12     |
| 13                     | Employee Benefits & Payroll Taxes               | (4,863)   | 22 13     |
| 14                     | Travel  | (150)     | 25 14     |
| 15                     | Insurance                                       | (337)     | 26 15     |
| 16                     | Agency Functions                                | (644)     | 27 16     |
| 17                     | Depreciation                                    | (945)     | 30 17     |
| 18                     | Rent  | (6,132)   | 34 18     |
| 19                     | Equipment Rental                                | (786)     | 35 19     |
| 20                     | Total Fund Raising Adjustment                   |           | 20        |
| 21                     | (105,390)                                       |           | 21        |
| 22                     |   |           | 22        |
| 23                     | Other Non-Allowables & Adjustments              |           | 23        |
| 24                     |   |           | 24        |
| 25                     | Clerical & General Office                       | (1,749)   | 17 25     |
| 26                     | Non-Care Related Legal and Professionl Services | (17,861)  | 19 26     |
| 27                     | Moving Expenses                                 | (147)     | 27 27     |
| 28                     | Agency Functions                                | (2,017)   | 27 28     |
| 29                     | Depreciation Adjustments                        | (22,203)  | 30 29     |
| 30                     | Total Other Non-Allowables & Adjustments        |           | 30        |
| 31                     | (19,610)  |           | 31        |
| 32                     |   |           | 32        |
| 33                     |   |           | 33        |
| 34                     |   |           | 34        |
| 35                     |   |           | 35        |
| 36                     |   |           | 36        |
| 37                     |   |           | 37        |
| 38                     |   |           | 38        |
| 39                     |   |           | 39        |
| 40                     |   |           | 40        |
| 41                     |   |           | 41        |
| 42                     |   |           | 42        |
| 43                     |   |           | 43        |
| 44                     |   |           | 44        |
| 45                     |   |           | 45        |
| 46                     |   |           | 46        |
| 47                     |   |           | 47        |
| 48                     |   |           | 48        |
| 49                     | Total   | (149,367) | 49        |

## Summary A

06/30/05

[illegible]





VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

| 1<br>OWNERS   |             | 2<br>RELATED NURSING HOMES |      | 3<br>OTHER RELATED BUSINESS ENTITIES |                   |                              |
|---|-------------|----------------------------|------|--------------------------------------|-------------------|------------------------------|
| Name  | Ownership % | Name                       | City | Name                                 | City              | Type of Business             |
| Not for Profit Corp - board members DO NOT have ownership in the Ray Graham Association or the Ray Graham Foundation<br>see attached list of board board of directors |             |                            |      | Ray Graham<br>Foundation             | Downers Grove, IL | social service<br>foundation |
|   |             |                            |      |                                      |                   |                              |
|   |             |                            |      |                                      |                   |                              |
|   |             |                            |      |                                      |                   |                              |
|   |             |                            |      |                                      |                   |                              |

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

| 1<br>Schedule V |       | 2<br>Line | 3<br>Cost Per General Ledger<br>Item | 4<br>Amount | 5<br>Cost to Related Organization<br>Name of Related Organization | 6<br>Percent<br>of<br>Ownership | 7<br>Operating Cost<br>of Related<br>Organization | 8 Difference:<br>Adjustments for<br>Related Organization<br>Costs (7 minus 4) |    |
|-----------------|-------|-----------|--------------------------------------|-------------|---|---------------------------------|---|---|----|
| 1               | V     | 30        | building depreciation                | \$          | Ray Graham Foundation   |                                 | \$ 1,488  | \$ 1,488  | 1  |
| 2               | V     | 30        | euipment depreciation                |             | Ray Graham Foundation   |                                 | 117,335   | 117,335   | 2  |
| 3               | V     | 30        | vehicle depreciation                 |             | Ray Graham Foundation   |                                 | 1,500   | 1,500   | 3  |
| 4               | V     | 35        | vehicle lease                        | 1,500       | Ray Graham Foundation   |                                 |   | (1,500)   | 4  |
| 5               | V     |           |                                      |             |   |                                 |   |   | 5  |
| 6               | V     |           |                                      |             |   |                                 |   |   | 6  |
| 7               | V     |           |                                      |             |   |                                 |   |   | 7  |
| 8               | V     |           |                                      |             |   |                                 |   |   | 8  |
| 9               | V     |           |                                      |             |   |                                 |   |   | 9  |
| 10              | V     |           |                                      |             |   |                                 |   |   | 10 |
| 11              | V     |           |                                      |             |   |                                 |   |   | 11 |
| 12              | V     |           |                                      |             |   |                                 |   |   | 12 |
| 13              | V     |           |                                      |             |   |                                 |   |   | 13 |
| 14              | Total |           |                                      | \$ 1,500    |   |                                 | \$ 120,323  | \$ * 118,823  | 14 |

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

|    | 1<br><br>Name | 2<br><br>Title | 3<br><br>Function | 4<br><br>Ownership<br>Interest | 5<br><br>Compensation<br>Received<br>From Other<br>Nursing Homes* | 6<br><br>Average Hours Per Work<br>Week Devoted to this<br>Facility and % of Total<br>Work Week |         | 7<br><br>Compensation Included<br>in Costs for this<br>Reporting Period** |        | 8<br><br>Schedule V.<br>Line &<br>Column<br>Reference |    |
|----|---------------|----------------|-------------------|--------------------------------|---|---|---------|---|--------|---|----|
|    |               |                |                   |                                |   | Hours   | Percent | Description   | Amount |   |    |
| 1  |               |                |                   |                                |   |   |         |   | \$     |   | 1  |
| 2  | none          |                |                   |                                |   |   |         |   |        |   | 2  |
| 3  |               |                |                   |                                |   |   |         |   |        |   | 3  |
| 4  |               |                |                   |                                |   |   |         |   |        |   | 4  |
| 5  |               |                |                   |                                |   |   |         |   |        |   | 5  |
| 6  |               |                |                   |                                |   |   |         |   |        |   | 6  |
| 7  |               |                |                   |                                |   |   |         |   |        |   | 7  |
| 8  |               |                |                   |                                |   |   |         |   |        |   | 8  |
| 9  |               |                |                   |                                |   |   |         |   |        |   | 9  |
| 10 |               |                |                   |                                |   |   |         |   |        |   | 10 |
| 11 |               |                |                   |                                |   |   |         |   |        |   | 11 |
| 12 |               |                |                   |                                |   |   |         |   |        |   | 12 |
| 13 |               |                |                   |                                |   |   |         | TOTAL   | \$     |   | 13 |

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION



IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

|    | 1                                     | 2         |    | 3                    | 4                        | 5            | 6              |            | 7             | 8                        | 9                                 | 10 |  |
|----|---------------------------------------|-----------|----|----------------------|--------------------------|--------------|----------------|------------|---------------|--------------------------|-----------------------------------|----|--|
|    | Name of Lender                        | Related** |    | Purpose of Loan      | Monthly Payment Required | Date of Note | Amount of Note |            | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense |    |  |
|    |                                       | YES       | NO |                      |                          |              | Original       | Balance    |               |                          |                                   |    |  |
|    | A. Directly Facility Related          |           |    |                      |                          |              |                |            |               |                          |                                   |    |  |
|    | Long-Term                             |           |    |                      |                          |              |                |            |               |                          |                                   |    |  |
| 1  | AVAYA Financial                       |           | X  | phone system - admin | \$458.00                 | 8/1/02       | \$ 15,262      | \$         | 07/01/05      | 0.0506                   | \$ 148                            | 1  |  |
| 2  | SLC allocation = .32                  |           |    |                      | \$148.00                 |              | 4,927          |            |               |                          | 48                                | 2  |  |
| 3  |                                       |           |    |                      |                          |              |                |            |               |                          |                                   | 3  |  |
| 4  | EXCLUDE CALCULATION LINE 1 FROM TOALS |           |    |                      | (\$458.00)               |              | (15,262)       |            |               |                          | (148)                             | 4  |  |
| 5  |                                       |           |    |                      |                          |              |                |            |               |                          |                                   | 5  |  |
|    | Working Capital                       |           |    |                      |                          |              |                |            |               |                          |                                   |    |  |
| 6  | allocated - see worksheet 6           | X         | X  | operating funds      |                          |              | 1,653,560      | 338,918    |               |                          | 12,186                            | 6  |  |
| 7  | (not enough lines)                    |           |    |                      |                          |              |                |            |               |                          |                                   | 7  |  |
| 8  |                                       |           |    |                      |                          |              |                |            |               |                          |                                   | 8  |  |
| 9  | TOTAL Facility Related                |           |    |                      | \$148.00                 |              | \$ 1,658,487   | \$ 338,918 |               |                          | \$ 12,234                         | 9  |  |
|    | B. Non-Facility Related*              |           |    |                      |                          |              |                |            |               |                          |                                   |    |  |
| 10 |                                       |           |    |                      |                          |              |                |            |               |                          |                                   | 10 |  |
| 11 |                                       |           |    |                      |                          |              |                |            |               |                          |                                   | 11 |  |
| 12 |                                       |           |    |                      |                          |              |                |            |               |                          |                                   | 12 |  |
| 13 |                                       |           |    |                      |                          |              |                |            |               |                          |                                   | 13 |  |
| 14 | TOTAL Non-Facility Related            |           |    |                      |                          |              | \$             | \$         |               |                          | \$                                | 14 |  |
| 15 | TOTALS (line 9+line14)                |           |    |                      |                          |              | \$ 1,658,487   | \$ 338,918 |               |                          | \$ 12,234                         | 15 |  |

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ noneLine # n/a

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

|   |                                       |   |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
|---|---------------------------------------|---|------|---|---|------|--|---|------|--|----|------|--|----|------|--|----|---|--|------------------|--|----|--------------------------------------|----|----|---------------------------------|----|----|----------------------------|----|----|---------------------------------------|----|
| 1. Real Estate Tax accrual used on 2004 report.   |                                       | <div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>   |      | 1 |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)   |                                       |   |      | 2 |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 3. Under or (over) accrual (line 2 minus line 1).   |                                       |   |      | 3 |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)  |                                       |   |      | 4 |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.<br>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.) |                                       |   |      | 5 |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.<br>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)                  |                                       |   |      | 6 |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.   |                                       |   |      | 7 |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| Real Estate Tax History:  |                                       |   |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| Real Estate Tax Bill for Calendar Year:   |                                       | <table><tr><td>2000</td><td></td><td>8</td></tr><tr><td>2001</td><td></td><td>9</td></tr><tr><td>2002</td><td></td><td>10</td></tr><tr><td>2003</td><td></td><td>11</td></tr><tr><td>2004</td><td></td><td>12</td></tr></table> | 2000 |   | 8 | 2001 |  | 9 | 2002 |  | 10 | 2003 |  | 11 | 2004 |  | 12 | <table><tr><td></td><td>FOR OHF USE ONLY</td><td></td></tr><tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2004 \$</td><td>13</td></tr><tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td><td>14</td></tr><tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td><td>15</td></tr><tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td><td>16</td></tr></table> |  | FOR OHF USE ONLY |  | 13 | FROM R. E. TAX STATEMENT FOR 2004 \$ | 13 | 14 | PLUS APPEAL COST FROM LINE 5 \$ | 14 | 15 | LESS REFUND FROM LINE 6 \$ | 15 | 16 | AMOUNT TO USE FOR RATE CALCULATION \$ | 16 |
| 2000  |                                       | 8   |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 2001  |                                       | 9   |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 2002  |                                       | 10  |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 2003  |                                       | 11  |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 2004  |                                       | 12  |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
|   | FOR OHF USE ONLY                      |   |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 13  | FROM R. E. TAX STATEMENT FOR 2004 \$  | 13  |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 14  | PLUS APPEAL COST FROM LINE 5 \$       | 14  |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 15  | LESS REFUND FROM LINE 6 \$            | 15  |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| 16  | AMOUNT TO USE FOR RATE CALCULATION \$ | 16  |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
| none  |                                       |   |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
|   |                                       |   |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |
|   |                                       |   |      |   |   |      |  |   |      |  |    |      |  |    |      |  |    |   |  |                  |  |    |                                      |    |    |                                 |    |    |                            |    |    |                                       |    |

- NOTES:
1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Iona Glos SLC COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0022996

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2004

| (A)              | (B)                  | (C)       | (D)<br>Tax<br>Applicable to<br>Nursing Home |
|------------------|----------------------|-----------|---|
| Tax Index Number | Property Description | Total Tax |   |
| 1.               |                      | \$        | \$  |
| 2.               |                      | \$        | \$  |
| 3.               |                      | \$        | \$  |
| 4.               |                      | \$        | \$  |
| 5.               |                      | \$        | \$  |
| 6.               |                      | \$        | \$  |
| 7.               |                      | \$        | \$  |
| 8.               |                      | \$        | \$  |
| 9.               |                      | \$        | \$  |
| 10.              |                      | \$        | \$  |
| TOTALS           |                      | \$        | \$  |

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services' YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 47,000 B. General Construction Type: Exterior brick Frame Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs: (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

|   | 1      | 2           | 3             | 4          |   |
|---|--------|-------------|---------------|------------|---|
|   | Use    | Square Feet | Year Acquired | Cost       |   |
| 1 | SLC    |             | 1990          | \$ 214,674 | 1 |
| 2 |        |             |               |            | 2 |
| 3 | TOTALS |             |               | \$ 214,674 | 3 |

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

|    | 1<br>Beds*   | FOR BHF USE ONLY | 2<br>Year<br>Acquired | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|--|------------------|-----------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 4  | 100  |                  | 1981                  | 1981                     | \$ 3,681,931 | \$ 92,048                         | 40                    | \$ 92,048                          | \$               | \$ 2,255,183                     | 4  |
| 5  |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 5  |
| 6  |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 6  |
| 7  |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 7  |
| 8  |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 8  |
|    | Improvement Type**   |                  |                       |                          |              |                                   |                       |                                    |                  |                                  |    |
| 9  | SLC direct -   |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 9  |
| 10 | Prior Fiscal Years   |                  |                       | 1999                     |              |                                   |                       |                                    |                  |                                  | 10 |
| 11 |  |                  |                       | 2000                     |              |                                   |                       |                                    |                  |                                  | 11 |
| 12 |  |                  |                       | 2001                     | 8,293        | 1,659                             | 5                     | 1,659                              |                  | 5,805                            | 12 |
| 13 |  |                  |                       | 2002                     | 61,254       | 12,251                            | 5                     | 12,251                             |                  | 41,983                           | 13 |
| 14 |  |                  |                       | 2003                     | 30,476       | 6,096                             | 5                     | 6,096                              |                  | 9,599                            | 14 |
| 15 |  |                  |                       | 2004                     | 47,367       | 14,856                            |                       | 14,856                             |                  | 22,284                           | 15 |
| 16 | current fiscal year  |                  |                       |                          |              |                                   | 5                     |                                    |                  |                                  | 16 |
| 17 | emergency flood lights   |                  |                       | 2004                     | 2,289        | 229                               | 5                     | 229                                |                  | 229                              | 17 |
| 18 | retrofit walk-in cooler  |                  |                       | 2005                     | 985          | 99                                | 5                     | 99                                 |                  | 99                               | 18 |
| 19 | power rodding - home 1&2   |                  |                       | 2005                     | 1,475        | 148                               | 5                     | 148                                |                  | 148                              | 19 |
| 20 | new toilet - home 2  |                  |                       | 2005                     | 1,137        | 114                               | 5                     | 114                                |                  | 114                              | 20 |
| 21 | installation of 4 dedicated circuits for bus heaters (outside outlets) |                  |                       | 2005                     | 6,196        | 620                               | 5                     | 620                                |                  | 620                              | 21 |
| 22 | installation of 20 amp outlet to em panel/generator panel              |                  |                       | 2005                     | 9,541        | 954                               | 5                     | 954                                |                  | 954                              | 22 |
| 23 | Installed Rheem Furnace - Home 5                                       |                  |                       | 2005                     | 2,620        | 262                               | 5                     | 262                                |                  | 262                              | 23 |
| 24 | installed exhaust fan - bathroom                                       |                  |                       | 2005                     | 1,640        | 164                               | 5                     | 164                                |                  | 164                              | 24 |
| 25 | automatic door project   |                  |                       | 2005                     | 39,667       | 3,967                             | 5                     | 3,967                              |                  | 3,967                            | 25 |
| 26 |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 26 |
| 27 |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 27 |
| 28 |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 28 |
| 29 | From Ray Graham Foundation - all prior fiscal years                    |                  |                       | 1998                     | 110          | 11                                |                       | 11                                 |                  | 72                               | 29 |
| 30 |  |                  |                       | 1999                     | 141,514      | 13,211                            |                       | 13,211                             |                  | 77,333                           | 30 |
| 31 |  |                  |                       | 2000                     | 86,886       | 8,689                             |                       | 8,689                              |                  | 42,162                           | 31 |
| 32 |  |                  |                       | 2001                     | 32,906       | 3,291                             |                       | 3,291                              |                  | 14,188                           | 32 |
| 33 |  |                  |                       | 2002                     | 850          | 85                                |                       | 85                                 |                  | 298                              | 33 |
| 34 |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 34 |
| 35 |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 35 |
| 36 |  |                  |                       |                          |              |                                   |                       |                                    |                  |                                  | 36 |

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total



XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| 1  | 2   | 3                | 4            | 5                         | 6             | 7                          | 8           | 9                        |    |
|----|---|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Improvement Type**                                  | Year Constructed | Cost         | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 37 | Administration                                      |                  | \$           | \$                        |               | \$                         | \$          | \$                       | 37 |
| 38 | Prior Fiscal Years                                  | 2003             | 7,808        | 1,562                     | 5             | 1,562                      |             | 2,342                    | 38 |
| 39 | SLC portion of Administration - 32.34%              |                  | 2,525        | 505                       |               | 505                        |             | 757                      | 39 |
| 40 |   |                  |              |                           |               |                            |             |                          | 40 |
| 41 | Main Street Community Learning Center Allocation    |                  |              |                           |               |                            |             |                          | 41 |
| 42 | Prior Fiscal Years                                  | 2003             | 41,750       | 8,350                     | 5             | 8,350                      |             | 12,525                   | 42 |
| 43 | Administration portion - 15.56%                     |                  | 6,496        | 1,299                     |               | 1,299                      |             | 1,949                    | 43 |
| 44 | SLC portion of Administration - 32.34%              |                  | 2,101        | 420                       |               | 420                        |             | 630                      | 44 |
| 45 |   |                  |              |                           |               |                            |             |                          | 45 |
| 46 |   |                  |              |                           |               |                            |             |                          | 46 |
| 47 | Finley Building Allocation - all prior fiscal years | 2001             | 37,183       | 7,437                     | 5             | 7,437                      |             | 33,465                   | 47 |
| 48 |   | 2002             | 1,075        | 215                       | 5             | 215                        |             | 752                      | 48 |
| 49 | total Finley  |                  | 38,258       | 7,652                     |               | 7,652                      |             | 34,217                   | 49 |
| 50 | Administration portion - 58.42%                     |                  | 22,350       | 4,470                     |               | 4,470                      |             | 19,989                   | 50 |
| 51 | Development portion - 13.22%                        |                  | 5,058        | 1,012                     |               | 506                        | (506)       | 4,523                    | 51 |
| 52 | SLC portion of Administration - 32.34%              |                  | 7,228        | 1,446                     |               | 1,446                      |             | 6,465                    | 52 |
| 53 | SLC portion of Development - 33.53%                 |                  | 1,696        | 339                       |               | 170                        | (170)       | 1,517                    | 53 |
| 54 |   |                  |              |                           |               |                            |             |                          | 54 |
| 55 |   |                  |              |                           |               |                            |             |                          | 55 |
| 56 |   |                  |              |                           |               |                            |             |                          | 56 |
| 57 |   |                  |              |                           |               |                            |             |                          | 57 |
| 58 |   |                  |              |                           |               |                            |             |                          | 58 |
| 59 |   |                  |              |                           |               |                            |             |                          | 59 |
| 60 |   |                  |              |                           |               |                            |             |                          | 60 |
| 61 |   |                  |              |                           |               |                            |             |                          | 61 |
| 62 | BACK OUT CALCULATION DETAILS SO LINE 70 ONLY        |                  |              |                           |               |                            |             |                          | 62 |
| 63 | REFLECTS LINES 39, 44 AND 53 FROM (THIS) PAGE 12A   |                  | (159,977)    | (31,996)                  |               | (31,490)                   | 506         | (109,763)                | 63 |
| 64 |   |                  |              |                           |               |                            |             |                          | 64 |
| 65 |   |                  |              |                           |               |                            |             |                          | 65 |
| 66 |   |                  |              |                           |               |                            |             |                          | 66 |
| 67 |   |                  |              |                           |               |                            |             |                          | 67 |
| 68 |   |                  |              |                           |               |                            |             |                          | 68 |
| 69 |   |                  |              |                           |               |                            |             |                          | 69 |
| 70 | TOTAL (lines 4 thru 69)                             |                  | \$ 4,170,688 | \$ 161,461                |               | \$ 161,291                 | \$ (170)    | \$ 2,484,829             | 70 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| 1  | Improvement Type**                               | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|--|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1  | Totals from Page 12A, Carried Forward            |                          | \$ 4,170,688 | \$ 161,461                        |                       | \$ 161,291                         | \$ (170)         | \$ 2,484,829                     | 1  |
| 2  | REVERSE ABOVE BECAUSE THIS IS REALLY PAGE 13A    |                          | (4,170,688)  | (161,461)                         |                       | (161,291)                          | 170              | (2,484,829)                      | 2  |
| 3  | EQUIPMENT DEPRECIATION                           |                          |              |                                   |                       |                                    |                  |                                  | 3  |
| 4  |  |                          |              |                                   |                       |                                    |                  |                                  | 4  |
| 5  | Purchase in Prior Years                          |                          |              |                                   |                       |                                    |                  |                                  | 5  |
| 6  | SLC  |                          | 51,710       | 10,571                            | 5                     | 10,571                             |                  | 34,222                           | 6  |
| 7  |  |                          |              |                                   |                       |                                    |                  |                                  | 7  |
| 8  | Main Street Community Learning Center            |                          | 10,542       | 1,858                             | 5                     | 1,858                              |                  | 5,588                            | 8  |
| 9  | Administration portion - 15.56%                  |                          | 1,640        | 289                               |                       | 289                                |                  | 869                              | 9  |
| 10 | SLC portion of Administration - 32.34%           |                          | 530          | 93                                |                       | 93                                 |                  | 281                              | 10 |
| 11 |  |                          |              |                                   |                       |                                    |                  |                                  | 11 |
| 12 | Management & General                             |                          |              |                                   |                       |                                    |                  |                                  | 12 |
| 13 | Administration                                   |                          | 392,669      | 77,315                            | 5                     | 77,315                             |                  | 344,347                          | 13 |
| 14 | Development                                      |                          | 24,496       | 3,951                             | 5                     | 3,951                              |                  | 1,975                            | 14 |
| 15 | SLC portion of Administration - 32.34%           |                          | 126,989      | 25,004                            |                       | 25,004                             |                  | 111,362                          | 15 |
| 16 | SLC portion of Development - 33.53%              |                          | 8,213        | 1,325                             |                       | 662                                | (662)            | 662                              | 16 |
| 17 |  |                          |              |                                   |                       |                                    |                  |                                  | 17 |
| 18 | Ray Graham Foundation                            |                          |              |                                   |                       |                                    |                  |                                  | 18 |
| 19 | SLC  |                          | 13,623       | 1,431                             |                       | 1,431                              |                  | 13,509                           | 19 |
| 20 | Administration                                   |                          | 1,236        | 177                               |                       | 177                                |                  | 794                              | 20 |
| 21 | SLC portion - 32.5%                              |                          | 402          | 57                                |                       | 57                                 |                  | 258                              | 21 |
| 22 |  |                          |              |                                   |                       |                                    |                  |                                  | 22 |
| 23 |  |                          |              |                                   |                       |                                    |                  |                                  | 23 |
| 24 | Finley Building                                  |                          |              |                                   |                       |                                    |                  |                                  | 24 |
| 25 | extend capital lease on phone system             |                          | 15,262       | 5,087                             | 3                     | 5,087                              |                  | 15,262                           | 25 |
| 26 | Administration portion - 58.42%                  |                          | 8,916        | 2,972                             |                       | 2,972                              |                  | 8,916                            | 26 |
| 27 | Development portion - 13.22%                     |                          | 2,018        | 673                               |                       | 673                                |                  | 2,018                            | 27 |
| 28 | SLC portion of Administration - 32.34%           |                          | 2,883        | 961                               |                       | 961                                |                  | 2,883                            | 28 |
| 29 | SLC portion of Development - 33.53%              |                          | 677          | 226                               |                       | 113                                | (113)            | 677                              | 29 |
| 30 |  |                          |              |                                   |                       |                                    |                  |                                  | 30 |
| 31 |  |                          |              |                                   |                       |                                    |                  |                                  | 31 |
| 32 | BACKOUT CALCULATION LINES 8&9, 13&14, 20, 25-27) |                          | (456,778)    | (92,321)                          |                       | (92,321)                           |                  | (379,769)                        | 32 |
| 33 |  |                          |              |                                   |                       |                                    |                  |                                  | 33 |
| 34 | TOTAL (lines 1 thru 33)                          |                          | \$ 205,027   | \$ 39,668                         |                       | \$ 38,893                          | \$ (775)         | \$ 163,855                       | 34 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

| 1  | Improvement Type**                                      | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|---|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1  | Totals from Page 12B, Carried Forward                   |                          | \$ 205,027   | \$ 39,668                         |                       | \$ 38,893                          | \$ (775)         | \$ 163,855                       | 1  |
| 2  | Current Year Purchases                                  |                          |              |                                   |                       |                                    |                  |                                  | 2  |
| 3  | SLC   |                          |              |                                   |                       |                                    |                  |                                  | 3  |
| 4  | 3 shelf utility cart                                    | 2004                     | 2,570        | 257                               | 5                     | 257                                |                  | 257                              | 4  |
| 5  | NEC phone System  | 2004                     | 16,335       | 1,634                             | 5                     | 1,634                              |                  | 1,634                            | 5  |
| 6  | Refrigerator - Home 1                                   | 2004                     | 519          | 52                                | 5                     | 52                                 |                  | 52                               | 6  |
| 7  | Refrigerator - Home 3                                   | 2004                     | 519          | 52                                | 5                     | 52                                 |                  | 52                               | 7  |
| 8  | Replacement Cushions                                    | 2004                     | 522          | 87                                | 3                     | 87                                 |                  | 87                               | 8  |
| 9  | Blender/Mixer   | 2004                     | 1,445        | 241                               | 3                     | 241                                |                  | 241                              | 9  |
| 10 | Ricoh Color Printer                                     | 2005                     | 750          | 125                               | 3                     | 125                                |                  | 125                              | 10 |
| 11 |   |                          |              |                                   |                       |                                    |                  |                                  | 11 |
| 12 | Main Street Community Learning Center                   |                          |              |                                   |                       |                                    |                  |                                  | 12 |
| 13 | Ricoh Color Printer                                     | 2005                     | 750          | 125                               | 3                     | 125                                |                  | 125                              | 13 |
| 14 | Administration portion - 15.56%                         |                          | 117          | 19                                |                       | 19                                 |                  | 19                               | 14 |
| 15 | SLC portion of Administration - 32.34%                  |                          | 38           | 6                                 |                       | 6                                  |                  | 6                                | 15 |
| 16 |   |                          |              |                                   |                       |                                    |                  |                                  | 16 |
| 17 |   |                          |              |                                   |                       |                                    |                  |                                  | 17 |
| 18 |   |                          |              |                                   |                       |                                    |                  |                                  | 18 |
| 19 |   |                          |              |                                   |                       |                                    |                  |                                  | 19 |
| 20 |   |                          |              |                                   |                       |                                    |                  |                                  | 20 |
| 21 |   |                          |              |                                   |                       |                                    |                  |                                  | 21 |
| 22 |   |                          |              |                                   |                       |                                    |                  |                                  | 22 |
| 23 |   |                          |              |                                   |                       |                                    |                  |                                  | 23 |
| 24 | FULLY DEPRECIATED SLC                                   |                          | 87,220       |                                   |                       |                                    |                  | 87,220                           | 24 |
| 25 |   |                          |              |                                   |                       |                                    |                  |                                  | 25 |
| 26 | BACKOUT CALCULATION LINES                               |                          | (867)        | (144)                             |                       | (144)                              |                  | (144)                            | 26 |
| 27 |   |                          |              |                                   |                       |                                    |                  |                                  | 27 |
| 28 | TOTAL EQUIPMENT DEPRECIATION                            |                          | 314,945      | 42,122                            |                       | 41,347                             | (775)            | 253,528                          | 28 |
| 29 |   |                          |              |                                   |                       |                                    |                  |                                  | 29 |
| 30 | REVERSE EVERYTHING ABOVE AND                            |                          | 3,540,799    | 77,218                            |                       | 78,598                             | 1,381            | 1,977,773                        | 30 |
| 31 | PICKUP ONLY BUILDING & BUILDING IMPROVEMENTS FROM PG12C |                          |              |                                   |                       |                                    |                  |                                  | 31 |
| 32 |   |                          |              |                                   |                       |                                    |                  |                                  | 32 |
| 33 |   |                          |              |                                   |                       |                                    |                  |                                  | 33 |
| 34 | TOTAL (lines 1 thru 33)                                 |                          | \$ 4,170,688 | \$ 161,461                        |                       | \$ 161,291                         | \$ (170)         | \$ 2,484,829                     | 34 |

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

|    | Category of Equipment    | 1<br>Cost | Current Book Depreciation 2 | Straight Line Depreciation 3 | 4<br>Adjustments | Component Life 5 | Accumulated Depreciation 6 |    |
|----|--------------------------|-----------|-----------------------------|------------------------------|------------------|------------------|----------------------------|----|
| 71 | Purchased in Prior Years | \$205,027 | \$39,668                    | \$38,893                     | \$(775)          |                  | \$163,855                  | 71 |
| 72 | Current Year Purchases   | 22,697    | 2,453                       | 2,453                        |                  |                  | 2,453                      | 72 |
| 73 | Fully Depreciated Assets | 87,220    |                             |                              |                  |                  | 87,220                     | 73 |
| 74 |                          |           |                             |                              |                  |                  |                            | 74 |
| 75 | TOTALS                   | \$314,945 | \$42,122                    | \$41,347                     | \$(775)          |                  | \$253,528                  | 75 |

D. Vehicle Depreciation (See instructions.)\*

|    | 1<br>Use                  | Model, Make and Year 2    | Year Acquired 3 | 4<br>Cost | Current Book Depreciation 5 | Straight Line Depreciation 6 | 7<br>Adjustments | Life in Years 8 | Accumulated Depreciation 9 |    |
|----|---------------------------|---------------------------|-----------------|-----------|-----------------------------|------------------------------|------------------|-----------------|----------------------------|----|
| 76 | client transportation     | Ford E250 CarryAll Van 01 | 2004            | \$12,400  | \$2,480                     | \$2,480                      |                  | 5               | \$3,720                    | 76 |
| 77 | client transportation     | Plymouth Voyager 1995     | 2004            | 3,200     | 533                         | 533                          |                  | 3               | 533                        | 77 |
| 78 | client transportation     | Dodge Caravan Minivan 97  | 1997            | 35,401    |                             |                              |                  | 5               | 35,401                     | 78 |
| 79 | 32.34% Central Stores Van | Ford Econoline Van        | 2002            | 7,500     | 1,500                       | 1,500                        |                  | 5               | 3,750                      | 79 |
| 80 | TOTALS                    |                           |                 | \$58,501  | \$4,513                     | \$4,513                      |                  |                 | \$43,404                   | 80 |

E. Summary of Care-Related Assets

|    |                            | 1<br>Reference   | 2<br>Amount |    |
|----|----------------------------|--|-------------|----|
| 81 | Total Historical Cost      | (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) | \$4,758,807 | 81 |
| 82 | Current Book Depreciation  | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)                 | \$208,096   | 82 |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)                 | \$207,151   | 83 |
| 84 | Adjustments                | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)                 | \$(945)     | 84 |
| 85 | Accumulated Depreciation   | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)                 | \$2,781,761 | 85 |

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

|    | 1<br>Description & Year Acquired | 2<br>Cost | Current Book Depreciation 3 | Accumulated Depreciation 4 |    |
|----|----------------------------------|-----------|-----------------------------|----------------------------|----|
| 86 | NONE                             | \$        | \$                          | \$                         | 86 |
| 87 |                                  |           |                             |                            | 87 |
| 88 |                                  |           |                             |                            | 88 |
| 89 |                                  |           |                             |                            | 89 |
| 90 |                                  |           |                             |                            | 90 |
| 91 | TOTALS                           | \$        | \$                          | \$                         | 91 |

G. Construction-in-Progress

|    | Description | Cost |    |
|----|-------------|------|----|
| 92 | NONE        | \$   | 92 |
| 93 |             |      | 93 |
| 94 |             |      | 94 |
| 95 |             | \$   | 95 |

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:SLJ Properties and Midwest Surgical - see worksheet 7
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES☒ NO

|   |                    | 1<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Original<br>Lease Date | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>Renewal Option* |   |
|---|--------------------|--------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building: |                          | n/a                    | 02/26/02                    | \$ 58,417             | 5                            | n/a                                 | 3 |
| 4 | Additions          |                          | n/a                    | 10/01/03                    | 4,163                 | 5                            | n/a                                 | 4 |
| 5 |                    |                          |                        |                             |                       |                              |                                     | 5 |
| 6 |                    |                          |                        |                             |                       |                              |                                     | 6 |
| 7 | TOTAL              |                          |                        |                             | \$ 62,580             |                              |                                     | 7 |

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease
- n/a

9. Option to Buy:
- ☐ YES☒ NO
- Terms: \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?  
16. Rental Amount for movable equipment: \$ 27,411
- Description: see worksheet 8
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

|    | 1<br>Use | 2<br>Model Year<br>and Make | 3<br>Monthly Lease<br>Payment | 4<br>Rental Expense<br>for this Period |    |
|----|----------|-----------------------------|-------------------------------|--|----|
| 17 | none     |                             | \$                            | \$                                     | 17 |
| 18 |          |                             |                               |  | 18 |
| 19 |          |                             |                               |  | 19 |
| 20 |          |                             |                               |  | 20 |
| 21 | TOTAL    |                             | \$                            | \$                                     | 21 |

10. Effective dates of current rental agreement:

Beginning11/03

Ending02/09

11. Rent to be paid in future years under the current rental agreement:

|     | Fiscal Year Ending | Annual Rent |
|-----|--------------------|-------------|
| 12. | 06/2006            | \$ 66,447   |
| 13. | 06/2007            | \$ 68,421   |
| 14. | 06/2008            | \$ 70,453   |

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

80

B. EXPENSES

ALLOCATION OF COSTS (d)

|    |                                 | 1         | 2         | 3        | 4         |
|----|---------------------------------|-----------|-----------|----------|-----------|
|    |                                 | Facility  |           |          |           |
|    |                                 | Drop-outs | Completed | Contract | Total     |
| 1  | Community College Tuition       | \$        |           | \$       | \$        |
| 2  | Books and Supplies              | 625       | 300       |          | 925       |
| 3  | Classroom Wages (a)             | 6,120     | 4,320     |          | 10,440    |
| 4  | Clinical Wages (b)              | 1,062     | 8,640     |          | 9,702     |
| 5  | In-House Trainer Wages (c)      | 1,048     | 740       |          | 1,788     |
| 6  | Transportation                  |           |           |          |           |
| 7  | Contractual Payments            |           |           |          |           |
| 8  | CNA Competency Tests            |           |           |          |           |
| 9  | TOTALS                          | \$ 8,855  | \$ 14,000 | \$       | \$ 22,855 |
| 10 | SUM OF line 9, col. 1 and 2 (e) | \$ 22,855 |           |          |           |

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$ n/a

D. NUMBER OF CNAs TRAINED

| COMPLETED                    |    |
|------------------------------|----|
| 1. From this facility        | 12 |
| 2. From other facilities (f) |    |
| DROP-OUTS                    |    |
| 1. From this facility        | 25 |
| 2. From other facilities (f) |    |
| TOTAL TRAINED                | 37 |

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

|    |  | 1  | 2                   | 3    | 4   | 5    | 6                                    | 7                             | 8                              |  |    |
|----|--|--|---------------------|------|---|------|--------------------------------------|-------------------------------|--------------------------------|--|----|
|    | Service  | Schedule V<br>Line & Column<br>Reference | Staff               |      | Outside Practitioner<br>(other than consultant) |      | Supplies<br>(Actual or<br>Allocated) | Total Units<br>(Column 2 + 4) | Total Cost<br>(Col. 3 + 5 + 6) |  |    |
|    |  |  | Units of<br>Service | Cost | Units   | Cost |                                      |                               |                                |  |    |
| 1  | Licensed Occupational Therapist  |  |                     |      |   |      | n/a                                  | hrs                           | \$                             |  | \$ |
| 2  | Licensed Speech and Language<br>Development Therapist                          |  | hrs                 |      |   |      |                                      |                               |                                |  | 2  |
| 3  | Licensed Recreational Therapist  |  | hrs                 |      |   |      |                                      |                               |                                |  | 3  |
| 4  | Licensed Physical Therapist  |  | hrs                 |      |   |      |                                      |                               |                                |  | 4  |
| 5  | Physician Care   |  | visits              |      |   |      |                                      |                               |                                |  | 5  |
| 6  | Dental Care  |  | visits              |      |   |      |                                      |                               |                                |  | 6  |
| 7  | Work Related Program   |  | hrs                 |      |   |      |                                      |                               |                                |  | 7  |
| 8  | Habilitation   |  | hrs                 |      |   |      |                                      |                               |                                |  | 8  |
| 9  | Pharmacy   |  | # of<br>prescripts  |      |   |      |                                      |                               |                                |  | 9  |
| 10 | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |  | hrs                 |      |   |      |                                      |                               |                                |  | 10 |
| 11 | Academic Education   |  | hrs                 |      |   |      |                                      |                               |                                |  | 11 |
| 12 | Exceptional Care Program   |  |                     |      |   |      |                                      |                               |                                |  | 12 |
| 13 | Other (specify):   |  |                     |      |   |      |                                      |                               |                                |  | 13 |
| 14 | TOTAL  |  |                     | \$   |   | \$   | \$                                   |                               | \$                             |  | 14 |

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

|    |  | 1            | 2                    |    |
|----|--|--------------|----------------------|----|
|    |  | Operating    | After Consolidation* |    |
|    | A. Current Assets  |              |                      |    |
| 1  | Cash on Hand and in Banks  | \$           | \$                   | 1  |
| 2  | Cash-Patient Deposits  | 114,366      |                      | 2  |
| 3  | Accounts & Short-Term Notes Receivable-Patients (less allowance 73,768 ) | 2,300,192    |                      | 3  |
| 4  | Supply Inventory (priced at )  |              |                      | 4  |
| 5  | Short-Term Investments   |              |                      | 5  |
| 6  | Prepaid Insurance  | 221,006      |                      | 6  |
| 7  | Other Prepaid Expenses   | 79,779       |                      | 7  |
| 8  | Accounts Receivable (owners or related parties)                          | 43,530       |                      | 8  |
| 9  | Other(specify): security deposits  | 61,546       |                      | 9  |
| 10 | TOTAL Current Assets (sum of lines 1 thru 9)                             | \$ 2,820,419 | \$                   | 10 |
|    | B. Long-Term Assets  |              |                      |    |
| 11 | Long-Term Notes Receivable   |              |                      | 11 |
| 12 | Long-Term Investments  |              |                      | 12 |
| 13 | Land   |              |                      | 13 |
| 14 | Buildings, at Historical Cost  |              |                      | 14 |
| 15 | Leasehold Improvements, at Historical Cost                               | 1,970,106    |                      | 15 |
| 16 | Equipment, at Historical Cost  | 1,853,857    |                      | 16 |
| 17 | Accumulated Depreciation (book methods)                                  | (2,946,895)  |                      | 17 |
| 18 | Deferred Charges   |              |                      | 18 |
| 19 | Organization & Pre-Operating Costs                                       |              |                      | 19 |
|    | Accumulated Amortization -   |              |                      |    |
| 20 | Organization & Pre-Operating Costs                                       |              |                      | 20 |
| 21 | Restricted Funds   |              |                      | 21 |
| 22 | Other Long-Term Assets (specify):  |              |                      | 22 |
| 23 | Other(specify):  |              |                      | 23 |
| 24 | TOTAL Long-Term Assets (sum of lines 11 thru 23)                         | \$ 877,068   | \$                   | 24 |
| 25 | TOTAL ASSETS (sum of lines 10 and 24)                                    | \$ 3,697,487 | \$                   | 25 |

|    |   | 1            | 2                    |    |
|----|---|--------------|----------------------|----|
|    |   | Operating    | After Consolidation* |    |
|    | C. Current Liabilities                                |              |                      |    |
| 26 | Accounts Payable                                      | \$ 954,541   | \$                   | 26 |
| 27 | Officer's Accounts Payable                            |              |                      | 27 |
| 28 | Accounts Payable-Patient Deposits                     | 114,366      |                      | 28 |
| 29 | Short-Term Notes Payable                              | 1,047,830    |                      | 29 |
| 30 | Accrued Salaries Payable                              | 519,827      |                      | 30 |
|    | Accrued Taxes Payable                                 |              |                      |    |
| 31 | (excluding real estate taxes)                         | 46,370       |                      | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B)                   |              |                      | 32 |
| 33 | Accrued Interest Payable                              |              |                      | 33 |
| 34 | Deferred Compensation                                 |              |                      | 34 |
| 35 | Federal and State Income Taxes                        |              |                      | 35 |
|    | Other Current Liabilities(specify):                   |              |                      |    |
| 36 | deferred income                                       | 95,312       |                      | 36 |
| 37 | cash overdraft  | 259,188      |                      | 37 |
| 38 | TOTAL Current Liabilities (sum of lines 26 thru 37)   | \$ 3,037,434 | \$                   | 38 |
|    | D. Long-Term Liabilities                              |              |                      |    |
| 39 | Long-Term Notes Payable                               | 127,398      |                      | 39 |
| 40 | Mortgage Payable                                      | 17,251       |                      | 40 |
| 41 | Bonds Payable   |              |                      | 41 |
| 42 | Deferred Compensation                                 |              |                      | 42 |
|    | Other Long-Term Liabilities(specify):                 |              |                      |    |
| 43 |   |              |                      | 43 |
| 44 |   |              |                      | 44 |
| 45 | TOTAL Long-Term Liabilities (sum of lines 39 thru 44) | \$ 144,649   | \$                   | 45 |
| 46 | TOTAL LIABILITIES (sum of lines 38 and 45)            | \$ 3,182,083 | \$                   | 46 |
| 47 | TOTAL EQUITY(page 18, line 24)                        | \$ 515,404   | \$                   | 47 |
| 48 | TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47) | \$ 3,697,487 | \$                   | 48 |

\*(See instructions.)



XVI. STATEMENT OF CHANGES IN EQUITY

|    |  | 1<br>Total   |      |
|----|--|--------------|------|
| 1  | Balance at Beginning of Year, as Previously Reported         | \$           | 1    |
| 2  | Restatements (describe):                                     |              | 2    |
| 3  |  |              | 3    |
| 4  |  |              | 4    |
| 5  |  |              | 5    |
| 6  | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$           | 6    |
|    | A. Additions (deductions):                                   |              |      |
| 7  | NET Income (Loss) (from page 19, line 43)                    | (321,596)    | 7    |
| 8  | Aquisitions of Pooled Companies                              |              | 8    |
| 9  | Proceeds from Sale of Stock                                  |              | 9    |
| 10 | Stock Options Exercised                                      |              | 10   |
| 11 | Contributions and Grants                                     |              | 11   |
| 12 | Expenditures for Specific Purposes                           |              | 12   |
| 13 | Dividends Paid or Other Distributions to Owners              | ( )          | 13   |
| 14 | Donated Property, Plant, and Equipment                       |              | 14   |
| 15 | Other (describe)   |              | 15   |
| 16 | Other (describe)   |              | 16   |
| 17 | TOTAL Additions (deductions) (sum of lines 7-16)             | \$ (321,596) | 17   |
|    | B. Transfers (Itemize):                                      |              |      |
| 18 |  |              | 18   |
| 19 |  |              | 19   |
| 20 |  |              | 20   |
| 21 |  |              | 21   |
| 22 |  |              | 22   |
| 23 | TOTAL Transfers (sum of lines 18-22)                         | \$           | 23   |
| 24 | BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)            | \$ (321,596) | 24 * |

\* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

| 1   |  |              |     |
|-----|--|--------------|-----|
|     | Revenue  | Amount       |     |
|     | A. Inpatient Care                                  |              |     |
| 1   | Gross Revenue -- All Levels of Care                | \$ 5,488,848 | 1   |
| 2   | Discounts and Allowances for all Levels            | ( )          | 2   |
| 3   | SUBTOTAL Inpatient Care (line 1 minus line 2)      | \$ 5,488,848 | 3   |
|     | B. Ancillary Revenue                               |              |     |
| 4   | Day Care   |              | 4   |
| 5   | Other Care for Outpatients                         |              | 5   |
| 6   | Therapy  |              | 6   |
| 7   | Oxygen   |              | 7   |
| 8   | SUBTOTAL Ancillary Revenue (lines 4 thru 7)        | \$           | 8   |
|     | C. Other Operating Revenue                         |              |     |
| 9   | Payments for Education                             |              | 9   |
| 10  | Other Government Grants                            | 19,926       | 10  |
| 11  | CNA Training Reimbursements                        | 20,846       | 11  |
| 12  | Gift and Coffee Shop                               | 1,881        | 12  |
| 13  | Barber and Beauty Care                             |              | 13  |
| 14  | Non-Patient Meals                                  |              | 14  |
| 15  | Telephone, Television and Radio                    |              | 15  |
| 16  | Rental of Facility Space                           |              | 16  |
| 17  | Sale of Drugs                                      |              | 17  |
| 18  | Sale of Supplies to Non-Patients                   |              | 18  |
| 19  | Laboratory   |              | 19  |
| 20  | Radiology and X-Ray                                |              | 20  |
| 21  | Other Medical Services                             |              | 21  |
| 22  | Laundry  |              | 22  |
| 23  | SUBTOTAL Other Operating Revenue (lines 9 thru 22) | \$ 42,653    | 23  |
|     | D. Non-Operating Revenue                           |              |     |
| 24  | Contributions                                      | 213,290      | 24  |
| 25  | Interest and Other Investment Income***            |              | 25  |
| 26  | SUBTOTAL Non-Operating Revenue (lines 24 and 25)   | \$ 213,290   | 26  |
|     | E. Other Revenue (specify):****                    |              |     |
| 27  | Settlement Income (Insurance, Legal, Etc.)         |              | 27  |
| 28  | management fees & petty cash overage (39)          | 26,344       | 28  |
| 28a | assessment tools, outside training, swipecard fees | 290          | 28a |
| 29  | SUBTOTAL Other Revenue (lines 27, 28 and 28a)      | \$ 26,634    | 29  |
| 30  | TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)   | \$ 5,771,425 | 30  |

| 2  |   |              |    |
|----|---|--------------|----|
|    | Expenses  | Amount       |    |
|    | A. Operating Expenses                                   |              |    |
| 31 | General Services  | 998,341      | 31 |
| 32 | Health Care   | 2,956,384    | 32 |
| 33 | General Administration                                  | 1,582,943    | 33 |
|    | B. Capital Expense                                      |              |    |
| 34 | Ownership   | 221,195      | 34 |
|    | C. Ancillary Expense                                    |              |    |
| 35 | Special Cost Centers                                    | 1,746        | 35 |
| 36 | Provider Participation Fee                              | 332,412      | 36 |
|    | D. Other Expenses (specify):                            |              |    |
| 37 |   |              | 37 |
| 38 |   |              | 38 |
| 39 |   |              | 39 |
| 40 | TOTAL EXPENSES (sum of lines 31 thru 39)*               | \$ 6,093,021 | 40 |
| 41 | Income before Income Taxes (line 30 minus line 40)**    | (321,596)    | 41 |
| 42 | Income Taxes  |              | 42 |
| 43 | NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42) | \$ (321,596) | 43 |

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? n/a If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

|    |                                | 1                               | 2**                              | 3  | 4                         |    |
|----|--------------------------------|---------------------------------|----------------------------------|--|---------------------------|----|
|    |                                | # of Hrs.<br>Actually<br>Worked | # of Hrs.<br>Paid and<br>Accrued | Reporting Period<br>Total Salaries,<br>Wages | Average<br>Hourly<br>Wage |    |
| 1  | Director of Nursing            | 1,570                           | 1,506                            | \$ 43,532                                    | \$ 28.91                  | 1  |
| 2  | Assistant Director of Nursing  |                                 |                                  |  |                           | 2  |
| 3  | Registered Nurses              | 6,230                           | 6,116                            | 153,850                                      | 25.16                     | 3  |
| 4  | Licensed Practical Nurses      | 11,957                          | 11,402                           | 246,500                                      | 21.62                     | 4  |
| 5  | CNAs & Orderlies               |                                 |                                  |  |                           | 5  |
| 6  | CNA Trainees                   | 2,238                           | 2,238                            | 20,142                                       | 9.00                      | 6  |
| 7  | Licensed Therapist             |                                 |                                  |  |                           | 7  |
| 8  | Rehab/Therapy Aides            |                                 |                                  |  |                           | 8  |
| 9  | Activity Director              |                                 |                                  |  |                           | 9  |
| 10 | Activity Assistants            | 4,873                           | 4,887                            | 55,085                                       | 11.27                     | 10 |
| 11 | Social Service Workers         | 1,316                           | 1,316                            | 33,080                                       | 25.14                     | 11 |
| 12 | Dietician                      |                                 |                                  |  |                           | 12 |
| 13 | Food Service Supervisor        | 462                             | 398                              | 7,229  | 18.16                     | 13 |
| 14 | Head Cook                      |                                 |                                  |  |                           | 14 |
| 15 | Cook Helpers/Assistants        | 10,917                          | 10,674                           | 121,349                                      | 11.37                     | 15 |
| 16 | Dishwashers                    |                                 |                                  |  |                           | 16 |
| 17 | Maintenance Workers            | 4,064                           | 4,064                            | 65,598                                       | 16.14                     | 17 |
| 18 | Housekeepers                   |                                 |                                  |  |                           | 18 |
| 19 | Laundry                        |                                 |                                  |  |                           | 19 |
| 20 | Administrator                  | 1,897                           | 1,826                            | 62,558                                       | 34.26                     | 20 |
| 21 | Assistant Administrator        | 2,178                           | 2,119                            | 57,095                                       | 26.94                     | 21 |
| 22 | Other Administrative           | 5,400                           | 5,362                            | 85,889                                       | 16.02                     | 22 |
| 23 | Office Manager                 |                                 |                                  |  |                           | 23 |
| 24 | Clerical                       | 5,254                           | 5,199                            | 70,488                                       | 13.56                     | 24 |
| 25 | Vocational Instruction         |                                 |                                  |  |                           | 25 |
| 26 | Academic Instruction           |                                 |                                  |  |                           | 26 |
| 27 | Medical Director               |                                 |                                  |  |                           | 27 |
| 28 | Qualified MR Prof. (QMRP)      | 19,015                          | 18,239                           | 273,179                                      | 14.98                     | 28 |
| 29 | Resident Services Coordinator  | 2,108                           | 2,054                            | 32,934                                       | 16.03                     | 29 |
| 30 | Habilitation Aides (DD Homes)  | 144,128                         | 140,103                          | 1,536,425                                    | 10.97                     | 30 |
| 31 | Medical Records                |                                 |                                  |  |                           | 31 |
| 32 | Other Health Cadrivers         | 9,930                           | 9,387                            | 109,259                                      | 11.64                     | 32 |
| 33 | Other(specify) see worksheet 2 | 17,795                          | 15,349                           | 356,986                                      | 23.26                     | 33 |
| 34 | TOTAL (lines 1 - 33)           | 251,332                         | 242,239                          | \$ 3,331,178 *                               | \$ 13.75                  | 34 |

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

|    |                                 | 1                                      | 2   | 3   |    |
|----|---------------------------------|--|---|---|----|
|    |                                 | Number<br>of Hrs.<br>Paid &<br>Accrued | Total Consultant<br>Cost for<br>Reporting<br>Period | Schedule V<br>Line &<br>Column<br>Reference |    |
| 35 | Dietary Consultant              | 318                                    | \$ 13,063   | 1   | 35 |
| 36 | Medical Director                |  |   |   | 36 |
| 37 | Medical Records Consultant      |  |   |   | 37 |
| 38 | Nurse Consultant                |  |   |   | 38 |
| 39 | Pharmacist Consultant           |  | 263   | 15  | 39 |
| 40 | Physical Therapy Consultant     | 182                                    | 7,275   | 10a   | 40 |
| 41 | Occupational Therapy Consultant | 33                                     | 20,143  | 10a   | 41 |
| 42 | Respiratory Therapy Consultant  |  |   | 10a   | 42 |
| 43 | Speech Therapy Consultant       | 422                                    | 18,440  | 10a   | 43 |
| 44 | Activity Consultant             |  |   |   | 44 |
| 45 | Social Service Consultant       |  |   |   | 45 |
| 46 | Other(specify) Physician        | monthly                                | 22,000  | 15  | 46 |
| 47 | Eye Exams                       | quarterly                              | 2,250   | 15  | 47 |
| 48 | Psychiatrist & Psychologist     | 84                                     | 17,700  | 15  | 48 |
| 49 | TOTAL (lines 35 - 48)           | 1,039                                  | \$ 101,134  |   | 49 |

C. CONTRACT NURSES

|    |                                  | 1                                      | 2                          | 3   |    |
|----|----------------------------------|--|----------------------------|---|----|
|    |                                  | Number<br>of Hrs.<br>Paid &<br>Accrued | Total<br>Contract<br>Wages | Schedule V<br>Line &<br>Column<br>Reference |    |
| 50 | Registered Nurses                | 126                                    | \$ 20,775                  | 10  | 50 |
| 51 | Licensed Practical Nurses        | 3,355                                  | 129,072                    | 10  | 51 |
| 52 | Certified Nurse Assistants/Aides |  |                            |   | 52 |
| 53 | TOTAL (lines 50 - 52)            | 3,481                                  | \$ 149,847                 |   | 53 |

**Facility Name & ID Number** Iona Gros SLC

## XIX. SUPPORT SCHEDULES

[illegible]

**\* Attach copy of IMRF notifications**

**\*\*See instructions.**



Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/04

Ending: 06/30/05

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? no
- (2) Are there any dues to nursing home associations included on the cost report? no  
If YES, give association name and amount. \_\_\_\_\_
- (3) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? yes  
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 49,461 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation. \_\_\_\_\_
- (8) Are you presently operating under a sale and leaseback arrangement? no  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 332,412  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation. \_\_\_\_\_
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? n/a
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? no For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ n/a Has any meal income been offset against related costs? \_\_\_\_\_ Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? no  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? n/a  
d. Have vehicle usage logs been maintained? yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a  
**g. Does the facility transport residents to and from day training?** no  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? yes  
Firm Name: Miller Cooper & Co., Ltd. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? yes If no, please explain. \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? n/a  
Attach invoices and a summary of services for all architect and appraisal fees.

WORKSHEET 1

| RAY GRAHAM ASSOCIATION COSTS |                         |            |             |                      |                    |              |                       |                 |                            |          |              |                        |                |
|------------------------------|-------------------------|------------|-------------|----------------------|--------------------|--------------|-----------------------|-----------------|----------------------------|----------|--------------|------------------------|----------------|
| SCH V                        |                         | RG A Admin | RG A P/R &  | Sum                  | SLC                | CFR Direct   | RG A Audit            | Adjustments for |                            |          | Adjust for   | Other                  | Total          |
| LINE                         | REFLINE Item            | Services   | Development | RG A Mngmt & General | allocation (a) 32% | Program Cost | Figures SLC Reclassed | Sum             | Related Org. Cost decrease | increase | Fund Raising | Non-Allow & Adjustment |                |
| SALARIES & FRINGE            |                         |            |             |                      |                    |              |                       |                 |                            |          |              |                        |                |
| Sch XVIII                    | SALARIES                | 979,554    | 119,751     | 1,099,305            | 356,986            | 2,974,191    | 3,331,178             | 3,331,178       |                            |          | (20,074)     | (1,749)                | 3,309,356      |
| 17                           | OTHER COMPENSATION      | 0          | 0           | 0                    | 0                  | 0            | 0                     | 0               |                            |          | 0            | 0                      | 0              |
| 22                           | FICA                    | 77,211     | 14,460      | 91,671               | 29,822             | 219,159      | 248,981               | 248,981         |                            |          | (2,424)      |                        | 246,557        |
| 22                           | HEALTH & LIFE           | 88,116     | 7,233       | 95,349               | 30,929             | 224,034      | 254,963               | 254,968         | 35                         |          | (1,213)      |                        | 253,786        |
| 22                           | PENSION PLAN            | 10,777     | 1,788       | 12,566               | 4,086              | 10,478       | 14,564                | 14,564          |                            |          | (300)        |                        | 14,264         |
| 22                           | TUITION REIMBURSEMENT   | 2,705      | 0           | 2,705                | 875                | 0            | 875                   | 875             |                            |          | 0            |                        | 875            |
| 22                           | EMPLOYEE INCENTIVES     | 1,465      | 0           | 1,465                | 474                | 260          | 734                   | 734             |                            |          | 0            |                        | 734            |
| 22                           | UNEMPLOYMENT COMP       | 131,783    | 0           | 131,783              | 42,634             | 0            | 42,634                | 42,634          |                            |          | 0            |                        | 42,634         |
| 22                           | WORKMAN'S COMP          | 27,874     | 5,385       | 33,258               | 10,821             | 145,397      | 156,218               | 156,218         |                            |          | (903)        |                        | 155,316        |
| 22                           | EMPLOYEE ASSIST         | 709        | 135         | 844                  | 275                | 3,616        | 3,890                 | 3,890           |                            |          | (23)         |                        | 3,867          |
| 26                           | LIABILITY INS           | 3,806      | 440         | 4,246                | 1,379              | 13,349       | 14,728                | 14,728          |                            |          | (74)         |                        | 14,654         |
| DIRECT SERVICES              |                         |            |             |                      |                    |              |                       |                 |                            |          |              |                        |                |
| Sch XVIII                    | CLINICAL CONSULTANTS    | 0          | 0           | 0                    | 0                  | 250,981      | 250,981               | 250,981         |                            |          | 0            |                        | 250,981        |
| 10 & 13                      | MEDICAL SUPPLIES        | 40         | 0           | 40                   | 13                 | 114,199      | 114,212               | 114,212         |                            |          | 0            |                        | 114,212        |
| 11                           | REHAB & ED MATERIALS    | 2,000      | 0           | 2,000                | 647                | 9,129        | 9,776                 | 9,776           |                            |          | 0            |                        | 9,776          |
| 3                            | CONSUMABLE SUPPLY       | 14         | 391,272     | 391,287              | 131,181            | 79,640       | 210,821               | 210,821         |                            |          | (65,588)     |                        | 145,233        |
| 3                            | NON-CONSUMABLES         | 0          | 0           | 0                    | 0                  | 0            | 0                     | 0               |                            |          | 0            |                        | 0              |
| 11                           | RECREATION              | 0          | 100         | 100                  | 34                 | 9,801        | 9,834                 | 9,834           |                            |          | (17)         |                        | 9,817          |
| 15 & 21                      | LICENSE/CERTIFICATIONS  | 672        | 0           | 672                  | 217                | 5,013        | 5,230                 | 5,230           |                            |          | 0            |                        | 5,230          |
| 6                            | EQUIPMENT               | 1,034      | 0           | 1,034                | 334                | 12,070       | 12,404                | 12,404          |                            |          | 0            |                        | 12,404         |
| 20                           | RECRUITMENT             | 34,293     | 101         | 34,394               | 11,121             | 0            | 11,121                | 11,121          |                            |          | (17)         |                        | 11,104         |
| 35                           | EQUIPMENT RENTAL        | 22,223     | 4,688       | 26,911               | 8,759              | 18,521       | 27,281                | 28,197          | 916                        |          | (786)        |                        | 27,411         |
| 6 & 21                       | EQUIP MAINT & REPAIR    | 5,402      | 1,012       | 6,413                | 2,086              | 5,629        | 7,715                 | 7,715           |                            |          | (170)        |                        | 7,546          |
| 14 & 25                      | TRAVEL                  | 4,230      | 895         | 5,125                | 1,668              | 8,106        | 9,775                 | 9,775           |                            |          | (150)        |                        | 9,625          |
| 25                           | CONTRACT BUSING         | 0          | 0           | 0                    | 0                  | 0            | 0                     | 0               |                            |          | 0            |                        | 0              |
| 25                           | CLIENT BUS GAS          | 2,335      | 0           | 2,335                | 755                | 24,528       | 25,283                | 25,283          |                            |          | 0            |                        | 25,283         |
| 25                           | VEHICLE REPAIRS/MAINT   | 290        | 0           | 290                  | 94                 | 42,163       | 42,257                | 42,257          |                            |          | 0            |                        | 42,257         |
| 26                           | VEHICLE INSURANCE       | 2,105      | 0           | 2,105                | 681                | 29,936       | 30,617                | 30,617          |                            |          | 0            |                        | 30,617         |
| 35                           | LEASED VEHICLES         | 4,638      | 0           | 4,638                | 1,500              | 35           | 1,535                 | 1,500           | (35)                       | (1,500)  | 0            |                        | 0              |
| 23                           | STAFF TRAINING          | 9,710      | 0           | 9,710                | 3,141              | 60           | 3,201                 | 3,201           |                            |          | 0            |                        | 3,201          |
| 21                           | TELEPHONE               | 37,245     | 4,023       | 41,268               | 13,395             | 18,650       | 32,046                | 32,046          |                            |          | (674)        |                        | 31,372         |
| PROGRAM SUPPORT              |                         |            |             |                      |                    |              |                       |                 |                            |          |              |                        |                |
| 2                            | FOOD                    | 28         | 0           | 28                   | 9                  | 263,962      | 263,971               | 263,971         |                            |          | 0            |                        | 263,971        |
| 3                            | JANITORIAL MAINT        | 2,144      | 0           | 2,144                | 693                | 71,410       | 72,103                | 72,103          |                            |          | 0            |                        | 72,103         |
| 3                            | JANITORIAL SUPPLY       | 595        | 53          | 648                  | 210                | 20,100       | 20,311                | 20,311          |                            |          | (9)          |                        | 20,302         |
| OCCUPANCY                    |                         |            |             |                      |                    |              |                       |                 |                            |          |              |                        |                |
| 34                           | RENT                    | 177,356    | 36,584      | 213,940              | 69,628             | 0            | 69,628                | (916) 68,712    |                            |          | (6,132)      |                        | 62,580         |
| 33                           | REAL ESTATE TAX         |            | 0           | 0                    |                    | 0            | 0                     | 0               |                            |          | 0            | 0                      | 0              |
| 26                           | INSURANCE               | 7,190      | 1,569       | 8,759                | 2,852              | 29,678       | 32,529                | 32,529          |                            |          | (263)        |                        | 32,266         |
| 5                            | UTILITIES               | 5,062      | 728         | 5,790                | 1,881              | 138,784      | 140,665               | 140,665         |                            |          | (122)        |                        | 140,543        |
| 7                            | WASTE REMOVAL           | 522        | 0           | 522                  | 169                | 17,797       | 17,966                | 17,966          |                            |          | 0            |                        | 17,966         |
| 6                            | B & G SUPPLIES          | 24         | 0           | 24                   | 8                  | 47,225       | 47,232                | 47,232          |                            |          | 0            |                        | 47,232         |
| 36                           | LOSS ON SALE OF ASSETS  | 0          | 0           | 0                    | 0                  | 0            | 0                     | 0               |                            |          | 0            |                        | 0              |
| OTHER EXPENSE                |                         |            |             |                      |                    |              |                       |                 |                            |          |              |                        |                |
| 42                           | PARTICIPATION FEES-DPA  | 0          | 0           | 0                    | 0                  | 332,412      | 332,412               | 332,412         |                            |          | 0            |                        | 332,412        |
| 19                           | PAYROLL SERVICE         | 48,967     | 0           | 48,967               | 15,838             | 0            | 15,838                | (76) 15,762     |                            |          | 0            |                        | 15,762         |
| 19                           | LEGAL                   | 60,456     | 0           | 60,456               | 19,547             | 0            | 19,547                | 19,547          |                            |          | 0            | (19,547)               | 0              |
| 19                           | PROFESSIONAL SERVICE    | 23,701     | 542         | 24,243               | 7,848              | 0            | 7,848                 | (210) 7,638     |                            |          | (91)         | 1,686                  | 9,233          |
| 19                           | AUDIT                   | 26,717     | 0           | 26,717               | 8,642              | 0            | 8,642                 | 8,642           |                            |          | 0            |                        | 8,642          |
| 21                           | OFFICE SUPPLIES         | 27,889     | 2,353       | 30,242               | 9,809              | 8,022        | 17,832                | 76 17,908       |                            |          | (394)        |                        | 17,513         |
| 21                           | OFFICE EQUIPMENT        | 0          | 0           | 0                    | 0                  | 0            | 0                     | 0               |                            |          | 0            |                        | 0              |
| 21                           | PRINTING                | 2,027      | 16,991      | 19,019               | 6,352              | 604          | 6,956                 | 6,956           |                            |          | (2,848)      |                        | 4,108          |
| 20                           | PUBLICATIONS            | 648        | 1,315       | 1,963                | 651                | 135          | 786                   | 786             |                            |          | (220)        |                        | 566            |
| 32                           | INTEREST                | 39,486     | 0           | 39,486               | 12,772             | 0            | 12,772                | 12,772          |                            |          | 0            | (538)                  | 12,234         |
| 27                           | MISC                    | (16)       | 0           | (16)                 | (5)                | 530          | 525                   | 525             |                            |          | 0            |                        | 525            |
| 27                           | FINES,PENALTIES,LATE CH | 658        | 0           | 658                  | 213                | 104          | 317                   | 317             |                            |          | 0            | (317)                  | 0              |
| 21                           | POSTAGE                 | 9,431      | 6,275       | 15,706               | 5,154              | 1,105        | 6,259                 | 6,259           |                            |          | (1,052)      |                        | 5,207          |
| 27                           | BANK CHARGES            | 4,026      | 0           | 4,026                | 1,302              | 0            | 1,302                 | 1,302           |                            |          | 0            |                        | 1,302          |
| 27                           | IN & OUT                | 0          | 0           | 0                    | 0                  | 0            | 0                     | 0               |                            |          | 0            | 0                      | 0              |
| 20                           | MEMBERSHIP DUES         | 19,656     | 1,535       | 21,191               | 6,874              | 88           | 6,962                 | 210 7,172       |                            |          | (257)        |                        | 6,915          |
| 27                           | AGENCY FUNCTIONS        | 4,243      | 3,842       | 8,085                | 2,661              | 0            | 2,661                 | 2,661           |                            |          | (644)        | (2,017)                | 0              |
| 41                           | COST OF SALES-VEND      | 0          | 0           | 0                    | 0                  | 1,746        | 1,746                 | 1,746           |                            |          | 0            |                        | 1,746          |
| 27                           | MOVING EXPENSES         | 22         | 0           | 22                   | 7                  | 140          | 147                   | 147             |                            |          | 0            | (147)                  | 0              |
| 27                           | BAD DEBTS               | 9,996      | 0           | 9,996                | 3,233              | 0            | 3,233                 | 3,233           |                            |          | 0            | (3,233)                | 0              |
| DEPRECIATION                 |                         |            |             |                      |                    |              |                       |                 |                            |          |              |                        |                |
| 30                           | F F & E                 | 80,596     | 4,623       | 85,219               | 27,619             | 13,019       | 40,637                | 40,637          |                            |          | 1,488        | (775)                  | 41,350         |
| 30                           | LEASEHOLD IMP & BUILD   | 7,331      | 1,012       | 8,342                | 2,710              | 41,415       | 44,126                | 44,126          |                            |          | 117,335      | (170)                  | 161,291        |
| 30                           | TRANSPORTATION          | 0          | 0           | 0                    | 0                  | 25,216       | 25,216                | 25,216          |                            |          | 1,500        | 0                      | (22,203) 4,513 |
| TOTAL EXPENSES               |                         | 2,008,985  | 628,705     | 2,637,690            | 860,583            | 5,232,438    | 6,093,021             | 0 6,093,021     | (1,500)                    | 120,323  | (105,388)    | (48,064)               | 6,058,392      |

Notes: (a) Allocation based on percentage of total direct expenses.

Management and General Allocated Salaries

|                                | Management & General              |           |               |         | SLC                               |           |               |            |
|--------------------------------|-----------------------------------|-----------|---------------|---------|-----------------------------------|-----------|---------------|------------|
|                                | # of Hrs.                         | # of Hrs. | Report Period |         | # of Hrs.                         | # of Hrs. | Report Period |            |
|                                | Actually Paid and Total Salaries, |           |               |         | Actually Paid and Total Salaries, |           |               | Schedule V |
|                                | Worked                            | Accrued   | Wages         | Percent | Worked                            | Accrued   | Wages         | Reference  |
| Administrators                 | 5,175                             | 3,966     | 227,382       | 32%     | 1,680                             | 1,288     | 73,840        | 17         |
| Accounting/Bookkeeping         | 17,509                            | 15,225    | 323,108       | 32%     | 5,686                             | 4,944     | 104,926       | 21         |
| Human Resources                | 8,046                             | 7,519     | 170,927       | 32%     | 2,613                             | 2,442     | 55,507        | 21         |
| P.R. & Development             | 7,207                             | 5,137     | 95,690        | 32%     | 2,340                             | 1,668     | 31,074        | 17         |
| Training                       | 1,764                             | 1,803     | 36,915        | 32%     | 573                               | 586       | 11,988        | 21         |
| Secy & Clerical                | 8,495                             | 7,914     | 123,919       | 32%     | 2,759                             | 2,570     | 40,241        | 21         |
| Secy & Clerical - Development  | 2,264                             | 1,502     | 24,060        | 32%     | 735                               | 488       | 7,813         | 21         |
| Mgmt Information Services(MIS) | 4,337                             | 4,200     | 97,302        | 32%     | 1,408                             | 1,364     | 31,598        | 21         |
| M&G Salaries per worksheet 1   | 54,797                            | 47,266    | 1,099,305     |         | 17,795                            | 15,349    | 356,986       |            |
| Non-Allowables:                |                                   |           |               |         |                                   |           |               |            |
| Director of Life's Plan        | (80)                              | (80)      | (5,385)       | 32%     | (1,306)                           | (1,221)   | (1,749)       | 17         |
| P.R. & Development             | (3,604)                           | (2,569)   | (47,845)      | 34%     | (1,170)                           | (834)     | (16,040)      | 17         |
| Secy & Clerical - Development  | (1,132)                           | (751)     | (12,030)      | 34%     | (368)                             | (244)     | (4,033)       | 21         |
|                                | (4,816)                           | (3,400)   | (65,260)      |         | (2,844)                           | (2,299)   | (21,822)      |            |
| Net Allocated                  | 49,981                            | 43,866    | 1,034,045     |         | 14,950                            | 13,050    | 335,164       |            |

Management and General Allocated Salaries

Detail of Salaries Paid to Administrators and Accounting/Bookkeeping

Administrators:

| Employee Name                         | Title                                   | Amount   |
|---------------------------------------|---|----------|
| Carmody, Kathleen                     | Chief of Staff                          | 94,109   |
| Doyle, Mark                           | Director of Life's Plan                 | 5,385    |
| Terrill, Cathy Ficker                 | President                               | 134,092  |
| McMahon, Susan                        | Vice President of Operations - resigned | 47,787   |
| less funds from Ray Graham Foundatior |   | (53,990) |
|                                       |   | 227,382  |

Accounting/Bookkeeping:

| Employee Name                         | Title                                 | Amount   |
|---------------------------------------|---------------------------------------|----------|
| Harrison (Zipprich), Catherine        | Accounts Payable Coordinator          | 29,402   |
| Tomczak, Irene                        | Accounts Receivable Coordinator       | 28,943   |
| Budzynski, John                       | Chief Financial Officer - resignec    | 15,417   |
| Cooke, Carmel                         | Chief Financial Officer - replacement | 70,205   |
| Francis, Kathleen                     | Grants and Budget Coordinator         | 41,739   |
| Horgan, Frances                       | Payroll Coordinator                   | 48,314   |
| Mahalingam, Sheela                    | Senior Accountant                     | 45,168   |
| Almonte, Jaime                        | Staff Accountant                      | 40,967   |
| Greenbeck, Leah                       | Staff Accountant                      | 38,946   |
| less funds from Ray Graham Foundatior |                                       | (35,993) |
|                                       |                                       | 323,108  |

Allocated Professional Services - RGA Management and Genera

| Vendor/Payee                            | Type                              | Mgmt&Gen | Percent | Schedule V |           |
|---|-----------------------------------|----------|---------|------------|-----------|
|   |                                   |          |         | SLC        | Reference |
| Ceridian                                | human resources software          | 2,651    | 32%     | 857        | 19        |
| American Fundware                       | financial software support        | 4,793    | 32%     | 1,550      | 19        |
| Kronos                                  | timeclock software support        | 2,898    | 32%     | 937        | 19        |
| Kubiesa,Spiroff,Gosselar & Pie          | vehicle repair dispute            | 1,448    | 32%     | 468        | 19        |
| Laner, Muchin, Dombrow, Becker          | legal retainer for Union relation | 54,593   | 32%     | 17,651     | 19        |
| Susan McMahon                           | guardianship                      | 347      | 32%     | 112        | 19        |
| Michael Olson                           | personal items lost in move       | 583      | 32%     | 188        | 19        |
| Shefsky & Froelich Ltd.                 | care disupte                      | 3,487    | 32%     | 1,127      | 19        |
| Amieripay                               | payroll service                   | 6,792    | 32%     | 2,197      | 19        |
| Aspen Publishers Inc                    | guide to payroll                  | 234      | 32%     | 76         | 19        |
| Ceridian                                | payroll service                   | 41,941   | 32%     | 13,566     | 19        |
| Don Moss & Associates                   | government newsletter             | 2,100    | 32%     | 679        | 19        |
| Dupage County Circuit Court C           | file of appearance                | 127      | 32%     | 41         | 19        |
| William Murphy                          | administrative consultant         | 1,935    | 32%     | 626        | 19        |
| American Express Tax & Business Service | financial software support        | 1,120    | 32%     | 362        | 19        |
| Docu Shred Inc                          | aged out document shedding        | 1,584    | 32%     | 512        | 19        |
| Miller Cooper & Co., Ltd.               | audit                             | 26,717   | 32%     | 8,641      | 19        |
| American Red Cross                      | authorized provider fee           | 650      | 32%     | 210        | 19        |
| CRISIS PREVENTION INS.                  | CPI recertification               | 1,775    | 32%     | 574        | 19        |
| Donald Mundo                            | first aide class                  | 300      | 32%     | 97         | 19        |
| Health Safety Instructional Se          | CPR classes                       | 1,580    | 32%     | 511        | 19        |
| IANCICI                                 | CPI recertification               | 150      | 32%     | 49         | 19        |
| Michael DeBruin                         | clerical help                     | 56       | 32%     | 18         | 19        |
| Amanda Ossler                           | clerical help                     | 1,378    | 32%     | 446        | 19        |
| Colin Strack                            | clerical help                     | 326      | 32%     | 105        | 19        |
| Kathryn Strack                          | clerical help                     | 320      | 32%     | 104        | 19        |
| Michele Ambroz                          | Development projects              | 500      | 34%     | 168        | 19        |

Total, per schedule V, Line 19, Column 3 160,384 51,874

Reclass: (also see worksheet 5)

|                      |                         |       |     |       |    |
|----------------------|-------------------------|-------|-----|-------|----|
| Aspen Publishers Inc | guide to payroll        | (234) | 32% | (76)  | 19 |
| American Red Cross   | authorized provider fee | (650) | 32% | (210) | 19 |

Total per schedule V, Line 19, Column 5 (884) (286)

Non-Allowables:

|                                |                                   |          |     |       |    |
|--------------------------------|-----------------------------------|----------|-----|-------|----|
| Laner, Muchin, Dombrow, Becker | legal retainer for Union relation | (54,593) | 32% | ##### | 19 |
| Susan McMahon                  | guardianship                      | (347)    | 32% | (112) | 19 |
| Michael Olson                  | personal items lost in move       | (583)    | 32% | (188) | 19 |

Total per schedule V, Line 19, Column 7 (55,522) #####

Net per schedule V, Ilne 19, Column 8 104,628 33,636





Worksheet 7  
Detail for Schedule XII: Rental Costs  
Part A. Building and Fixed Equipment, No. 1 - 14

Line 3 - Midwest Surgical  
Building - 2801 Fisley, Downers Grove - 1st Floor

|   |                   |           |
|---|-------------------|-----------|
| Monthly Amount per Rent Agreement                         | 03/01/04-02/28/05 | 21,367.32 |
|   | 03/01/05-02/28/06 | 22,004.34 |
| plus, operating expenses & common area lighting charges = | 03/01/06-02/28/07 | 22,668.69 |
|   | 03/01/07-02/28/08 | 23,344.65 |
|   | 03/01/08-02/28/09 | 24,049.11 |

| RGA       |                      | SLC        |            |            |           |
|-----------|----------------------|------------|------------|------------|-----------|
| FY05 Rent | Division             | Allocation | Amount     | Allocation | Amount    |
| 270713.76 | Administration       | 11.67%     | 32,296.00  | 32.35%     | 10,448.28 |
|           | Human Resources      | 13.70%     | 37,599.00  | 32.35%     | 12,251.45 |
|           | Pub. Rel. & Develop  | 13.22%     | 36,584.00  | 33.63%     | 12,264.96 |
|           | Finance              | 22.96%     | 63,547.00  | 32.34%     | 20,554.11 |
|           | MS                   | 7.86%      | 22,012.00  | 32.34%     | 7,119.66  |
|           | Clinical             | 6.34%      | 17,543.65  | -          | -         |
|           | Maintenance          | 0.74%      | 2,047.68   | -          | -         |
|           | Staff Training       | 2.13%      | 5,902.00   | 32.34%     | 1,908.89  |
|           | 24 hour support      | 7.01%      | 19,307.65  | -          | -         |
|           | Intermittent support | 5.18%      | 14,333.77  | -          | -         |
|           | Respite              | 9.09%      | 25,153.36  | -          | -         |
|           |                      | 100.00%    | 276,716.02 |            | 58,416.87 |

| RGA       |                      | SLC        |            |            |           |
|-----------|----------------------|------------|------------|------------|-----------|
| FY06 Rent | Division             | Allocation | Amount     | Allocation | Amount    |
| 266741.08 | Administration       | 11.67%     | 31,132.06  | 32.30%     | 10,071.73 |
|           | Human Resources      | 13.70%     | 36,633.13  | 32.30%     | 11,811.84 |
|           | Pub. Rel. & Develop  | 13.22%     | 36,266.52  | 33.63%     | 11,822.94 |
|           | Finance              | 22.96%     | 61,256.78  | 32.34%     | 19,813.35 |
|           | MS                   | 7.86%      | 21,218.69  | 32.34%     | 6,863.07  |
|           | Clinical             | 6.34%      | 16,911.38  | -          | -         |
|           | Maintenance          | 0.74%      | 1,973.88   | -          | -         |
|           | Staff Training       | 2.13%      | 5,688.29   | 32.34%     | 1,840.09  |
|           | 24 hour support      | 7.01%      | 18,689.55  | -          | -         |
|           | Intermittent support | 5.18%      | 13,817.19  | -          | -         |
|           | Respite              | 9.09%      | 24,246.76  | -          | -         |
|           |                      | 100.00%    | 266,743.26 |            | 62,223.01 |

| RGA       |                      | SLC        |            |            |           |
|-----------|----------------------|------------|------------|------------|-----------|
| FY07 Rent | Division             | Allocation | Amount     | Allocation | Amount    |
| 274743.31 | Administration       | 11.67%     | 32,566.02  | 32.36%     | 10,373.88 |
|           | Human Resources      | 13.70%     | 37,629.12  | 32.33%     | 12,166.20 |
|           | Pub. Rel. & Develop  | 13.22%     | 36,323.49  | 33.65%     | 12,177.82 |
|           | Finance              | 22.96%     | 63,584.49  | 32.34%     | 20,407.75 |
|           | MS                   | 7.86%      | 21,856.25  | 32.34%     | 7,068.96  |
|           | Clinical             | 6.34%      | 17,418.75  | -          | -         |
|           | Maintenance          | 0.74%      | 2,033.10   | -          | -         |
|           | Staff Training       | 2.13%      | 5,869.87   | 32.34%     | 1,895.30  |
|           | 24 hour support      | 7.01%      | 19,259.51  | -          | -         |
|           | Intermittent support | 5.18%      | 14,231.70  | -          | -         |
|           | Respite              | 9.09%      | 24,074.17  | -          | -         |
|           |                      | 100.00%    | 274,745.55 |            | 64,089.71 |

| RGA       |                      | SLC        |            |            |           |
|-----------|----------------------|------------|------------|------------|-----------|
| FY08 Rent | Division             | Allocation | Amount     | Allocation | Amount    |
| 282985.61 | Administration       | 11.67%     | 33,028.00  | 32.36%     | 10,685.09 |
|           | Human Resources      | 13.70%     | 38,758.00  | 32.35%     | 12,531.18 |
|           | Pub. Rel. & Develop  | 13.22%     | 37,413.19  | 33.63%     | 12,542.95 |
|           | Finance              | 22.96%     | 64,887.32  | 32.34%     | 21,019.98 |
|           | MS                   | 7.86%      | 22,010.91  | 32.34%     | 7,281.03  |
|           | Clinical             | 6.34%      | 17,941.29  | -          | -         |
|           | Maintenance          | 0.74%      | 2,094.09   | -          | -         |
|           | Staff Training       | 2.13%      | 6,035.77   | 32.34%     | 1,952.15  |
|           | 24 hour support      | 7.01%      | 19,837.26  | -          | -         |
|           | Intermittent support | 5.18%      | 14,638.65  | -          | -         |
|           | Respite              | 9.09%      | 25,123.39  | -          | -         |
|           |                      | 100.00%    | 285,987.92 |            | 66,012.40 |

Line 4 - SLJ Properties  
Building - 1155 North Main Street, Lombard

|   |                   |          |
|---|-------------------|----------|
| Monthly Base Amount per Rent Agreement    | 11/01/03-10/31/04 | 5,625.00 |
| moved in during October 2003              | 11/01/04-10/31/05 | 5,793.75 |
|   | 11/01/05-10/31/06 | 5,967.56 |
| plus additional operating costs as billed | 11/01/06-10/31/07 | 6,146.59 |
| totaling = 13855                          | 11/01/07-10/31/08 | 6,330.99 |

| RGA       |                          | SLC        |           |            |          |
|-----------|--------------------------|------------|-----------|------------|----------|
| FY05 Rent | Division                 | Allocation | Amount    | Allocation | Amount   |
| 82707     | Administration           | 15.56%     | 12,868.00 | 32.35%     | 4,163.01 |
|           | Clinical                 | 1.62%      | 1,339.85  | -          | -        |
|           | Regular Work             | 75.04%     | 62,063.33 | -          | -        |
|           | DHS Supported Employment | 5.19%      | 4,262.43  | -          | -        |
|           | ORS Title 6b             | 2.59%      | 2,142.11  | -          | -        |
|           |                          | 100.00%    | 82,705.75 |            | 4,163.01 |
|           |                          |            |           |            |          |

| RGA       |                          | SLC        |           |            |          |
|-----------|--------------------------|------------|-----------|------------|----------|
| FY06 Rent | Division                 | Allocation | Amount    | Allocation | Amount   |
| 83915.8   | Administration           | 15.56%     | 13,056.00 | 32.35%     | 4,223.84 |
|           | Clinical                 | 1.62%      | 1,359.43  | -          | -        |
|           | Regular Work             | 75.04%     | 62,070.19 | -          | -        |
|           | DHS Supported Employment | 5.19%      | 4,265.21  | -          | -        |
|           | ORS Title 6b             | 2.59%      | 2,173.41  | -          | -        |
|           |                          | 100.00%    | 83,914.27 |            | 4,223.84 |
|           |                          |            |           |            |          |

| RGA       |                          | SLC        |           |            |          |
|-----------|--------------------------|------------|-----------|------------|----------|
| FY07 Rent | Division                 | Allocation | Amount    | Allocation | Amount   |
| 86042.965 | Administration           | 15.56%     | 13,387.03 | 32.35%     | 4,330.92 |
|           | Clinical                 | 1.62%      | 1,393.90  | -          | -        |
|           | Regular Work             | 75.04%     | 64,566.64 | -          | -        |
|           | DHS Supported Employment | 5.19%      | 4,465.63  | -          | -        |
|           | ORS Title 6b             | 2.59%      | 2,229.81  | -          | -        |
|           |                          | 100.00%    | 86,041.71 |            | 4,330.92 |
|           |                          |            |           |            |          |

| RGA       |                          | SLC        |           |            |          |
|-----------|--------------------------|------------|-----------|------------|----------|
| FY08 Rent | Division                 | Allocation | Amount    | Allocation | Amount   |
| 88234.254 | Administration           | 15.56%     | 13,727.96 | 32.35%     | 4,441.22 |
|           | Clinical                 | 1.62%      | 1,426.39  | -          | -        |
|           | Regular Work             | 75.04%     | 66,210.98 | -          | -        |
|           | DHS Supported Employment | 5.19%      | 4,579.36  | -          | -        |
|           | ORS Title 6b             | 2.59%      | 2,265.27  | -          | -        |
|           |                          | 100.00%    | 88,232.96 |            | 4,441.22 |
|           |                          |            |           |            |          |

Worksheet 8  
Detail for Schedule XII part B. Equipment Rental - Excluding Transportation and Fixed Equipment

| Movable Equipment Description |  |  |  | SLC Cost     |        |                      |
|-------------------------------|--|--|--|--------------|--------|----------------------|
| SLC                           |  |  |  |              |        |                      |
| postage system                |  |  |  |              |        | 2,352                |
| copier                        |  |  |  |              |        | <u>16,169</u>        |
| Total SLC                     |  |  |  |              |        | <u>18,521</u>        |
| Administration                |  |  |  |              |        |                      |
| public storage                |  |  |  | <u>2,832</u> |        |                      |
|                               |  |  |  | 2,832        |        |                      |
|                               |  |  |  |              | 32.35% | 916                  |
| Maint Street Building         |  |  |  |              |        |                      |
| copier                        |  |  |  | 6,959        |        |                      |
| water cooler                  |  |  |  | 384          |        |                      |
| postage system                |  |  |  | <u>2,346</u> |        |                      |
|                               |  |  |  | 9,689        |        |                      |
| Administration                |  |  |  | 15.56%       | 1,508  | 32.35% 488           |
| Finley Building               |  |  |  |              |        |                      |
| copier                        |  |  |  | 28,131       |        |                      |
| water cooler                  |  |  |  | 288          |        |                      |
| postage system                |  |  |  | <u>7,041</u> |        |                      |
|                               |  |  |  | 35,459       |        |                      |
| Administration                |  |  |  | 11.67%       | 4,138  | 32.35% 1,339         |
| Human Resources               |  |  |  | 13.70%       | 4,858  | 32.33% 1,571         |
| Pub Rel & Develop             |  |  |  | 13.22%       | 4,688  | 33.53% 1,572         |
| less 50%                      |  |  |  |              |        | (786)                |
| Finance                       |  |  |  | 22.96%       | 8,141  | 32.34% 2,633         |
| MIS                           |  |  |  | 7.95%        | 2,819  | 32.34% 912           |
| Staff Training                |  |  |  | 2.13%        | 755    | 32.34% 244           |
| Total Expense                 |  |  |  |              |        | <u><u>27,410</u></u> |

Worksheet 9  
Detail for Schedule XIX. part A. Administrative Salaries

| Name  | Function                                | % Ownership | SLC Amount |
|---|---|-------------|------------|
| Direct Staff  |   |             |            |
| Blum, Alan  | SLC Director                            |             | 62,558     |
| Spalla, Catherine   | Assistant Director                      |             | 57,095     |
| Jaiyesimi, Ayodyi   | Coordinator - 2nd shift                 |             | 8,764      |
| Badalamenti, Salvatore  | Coordinator - 3rd shift                 |             | 9,394      |
| Hill, Darnell   | Coordinator - floater                   |             | 7,249      |
| Kachhawala, Zainab  | Coordinator - floater                   |             | 8,679      |
| Roberson, Fallon  | Home Manager #1&2 - resigned            |             | 2,423      |
| O'Brien, Jennifer   | Home Manager #1&2 - replacement         |             | 8,280      |
| Patel, Ushma  | Home Manager #3&4                       |             | 9,581      |
| Wendrich, Paula   | Home Manager #5&6 - transferred         |             | 5,600      |
| Szczygiel-Smolenski, Sylvia   | Home Manager #5&6 - replacement         |             | 25,919     |
| total SLC   |   |             | 205,542    |
| Management and General Allocated  |   |             |            |
| Administrators  |   |             |            |
| Carmody, Katleen  | Chief of Staff                          | 94,109      |            |
| Doyle, Mark   | Director of Life's Plan                 | 5,385       |            |
| Terrill, Cathy Ficker   | President                               | 134,092     |            |
| McMahon, Susan  | Vice President of Operations - resigned | 47,787      |            |
| less funds from Ray Graham Foundation                                   |   | (53,990)    |            |
| SLC allocation  | 32%                                     | 227,382     | 73,840     |
| Public Relations & Development  |   |             |            |
| McLaughlin, Kathleen  | Vice President Development - resigned   | 63,292      |            |
| Shillinglaw, Ann  | Director of Development - replacement   | 5,000       |            |
| Hornick, Lori R   | Director of Major Gifts                 | 5,912       |            |
| Ambroz, Michelle  | Grants Administrator                    | 36,033      |            |
| Stopka (Wilson), Michelle   | P R Coordinator                         | 26,310      |            |
| Westberg, Cheryl  | Volunteer Coordinator                   | 19,132      |            |
| less funds from Ray Graham Foundation                                   |   | #####       |            |
| SLC allocation  | 32%                                     | 95,690      | 31,074     |
| Total Administrative Salaries reported on Schedule 5, Line 17, Column 1 |   |             | 310,456    |